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GENERAL HEADINGS.

Cases Reported this Week.

Current Topics.

"The End of the War."

THE RATIFICATION of the Treaty of Peace with Germany appears to have been treated in some quarters as fixing the end of the war, with the conclusion of peace, for the purpose of contracts which depend on these events. But, of course, this is not so. The uncertainty attending the definite ending of the war led to the passing of the Termination of the Present War (Definition) Act, 1918, by which it was provided that the date should be fixed by Order in Council, and should be "as nearly as may be the date of the exchange or deposit of ratifications of the treaty or treaties of peace." At present only the treaty with Germany has been ratified; the treaties with Austria-Hungary and Bulgaria have still to be ratified, while the treaty with Turkey has not yet been presented. Thus of the alternatives, "treaty or treaties of peace," the second seems to be the appropriate one. The war will be concluded not by a treaty, but by treaties of peace, and it is not till the last treaty has been ratified that the date for the conclusion of the war can be fixed. This appears to be the official view, for it was stated in the *Times* of Wednesday that the Government had been "legally advised that the statutory date of the end of the war is that on which the Peace Treaty with the last of the enemy Powers comes into operation," though the statement is otherwise incorrect, since the statutory date is not that of the last treaty becoming effective, but the date, as near thereto as possible, to be fixed by Order in Council.

The Status of the Law Officers.

SOME INTERESTING discussion on the position of the law officers in respect of advice given to the Cabinet has taken place in the columns of the *Times*. As usual, that indefatigable excavator in the buried cities of constitutional learning, Mr. SWIFT MACNEILL, has contributed to the elucidation of the question. He draws attention to American analogies. But we question the value of such comparisons in this particular field. For the English law officers are a class *sui generis;* no counterpart to them exists anywhere else in the civilized world. In Scotland, for example the Lord Advocate—the nearest analogue of the Attorney-General—is the chief legal official of that kingdom: he possesses all the functions exercised by the Lord Chancellor in England. He is, in theory at least, a member of the Court of Session [Supreme Court of Judicature in Scotland], which consists of the Lord President, Lord

Justice-Clerk, Lord Advocate, and the eleven Lords Ordinary. He is, in theory, the Minister of Justice, and was so until the creation of a Secretary of State for Scotland a generation ago relieved him of many of his executive and administrative functions. On the other hand, unlike our Attorney-General, he is not the head of the Bar. The Advocates jealously preserve their independence of the Crown and the Cabinet by electing their own disciplinary head, the Dean of Faculty. A similar system prevails in France and all Latin countries. Germany, on the other hand, is—or in pre-revolutionary days was—a more bureaucratic country; her judges and law officers alike were permanent members of a civil service, not practising lawyers. This system seems passing strange to Englishmen; but, in fact, it exists in our own Crown Colonies. In the legal branch of the Colonial Civil Service a lawyer, once selected for an appointment, may be transferred indifferently to judicial work, law-officers' work, or even to office employment in the Crown Office of the Colony. And in the Indian Civil Service, of course, in the lower ranks no distinction beween its executive and the judicial officer exists.

The System in the United States.

In the United States the system is quite different either from the British or the Latin, continental, or the German system. America has no Lord Chancellor. The supreme head of the judicature is, of course, the Chief Justice, and the Supreme Court has an important place of independence in the Constitution. The Attorney-General, as in England, is an executive official nominated by the President, who selects a practising barrister or attorney (the professions are one in the States). But the Executive is independent of the Legislature; the President and his Cabinet of five and all the lesser Ministers stay in office for their term of four years whether or not they have a majority in the Legislature. The result is that the Attorney-General tends to become, not so much a party official, still less a national official, as the henchman and follower of the President for the time being. His task is to find legal ways and means of carrying out the President's policy, of fighting the President's enemies, of maintaining the President's authority and influence. Nevertheless, he is an officer of great dignity, and his opinions on constitutional matters carry great weight. But in the States constitutional disputes can easily be settled in the courts, and usually are so settled; so that the opinion of the law officers are not of such weight as in England.

The Hierarchy of Legal Officials in the States.

It must be remembered, too, that the English Attorney-General shares with his Solicitor-General the whole responsibility of controlling legal proceedings affecting the Crown throughout England, whereas no such powers are exercised in practice by his American brother. There is a whole hierarchy of subordinate legal officers in the States. To begin with, in addition to a Solicitor-General, the Attorney-General is helped by a large number of Assistant Attorney-Generals appointed by himself. The ablest lawyers of the day covet these posts. They have no English equivalent, but in Scotland the Lord Advocate divides up his Crown prosecutions and briefs among four Advocate-Deputes, who correspond to the American Assistant-Attorneys. Mr. Beck, whose admirable statement of the Allied Cause against the Central Powers, published in a pamphlet called "The Evidence in the Case," did much to convert neutral America to our side in the war, was, under the last Republican Ministry, an Assistant Attorney-General. Again, the whole of the Federal Courts are grouped in nine large districts, each of which has a separate law officer known as the "Federal District Attorney." New York, New Jersey, Rhode Island and Connecticut together make up one of those nine districts; so it will be seen that the District-Attorney's appointment is no sinecure. Again, each of the forty-eight separate states has its Attorney-General, just as it has its Governor, Lieutenant-Governor, and Chief Justice. Finally, each State is divided up into State-Districts for judicial (and some administrative) purposes, and each of these numerous State-Districts has its own State-District Attorney. All these law officers, the Attorney and Solicitor General, the Assistant Attorneys, the Federal District Attorneys, and the State District Attorneys, are salaried officials, who have to abandon private professional practice during their term of office. They are political appointments, and are vacated when the party, or, rather, the President, of whom the official is an adherent, goes out of office. Obviously, when the work of our law officers is divided amongst more than one hundred lesser law officers, as it is in the States, the position of an Attorney-General is very different.

American and English Attorney-Generals.

As a matter of fact, this difference shews itself in a very marked way. In England an attorney is primarily counsel appearing for the Crown in court; his administrative and advisory functions are out of sight. But in the States the Attorney-General is essentially the denizen of an office; he is a legal adviser rather than a court-advocate, although he does occasionally appear for the United States in important cases. The older English practice, which many people consider to have made for the independence of the law officers—namely, their retention of private practice—which disappeared in 1892—never could have been possible in America. In fact, if our information is right, the American Attorney-General never has been paid by fees, but only by salary, an important distinction. Our system of mixed salary and fees emphasizes the fact that the law officers are practising barristers, and not *mere* executive officials.

Repairs and the Property Tax.

Some correspondence has taken place in the columns of the *Times* as to the propriety of the course followed by the Inland Revenue officials in deducting only one-sixth from the gross value of house property in arriving at the net value and rental on which the tax is assessed. Repairs, of course, now cost much more than one-sixth of the rent; very often they cost nearly one-half. But, as Sir Harry Poland points out in a letter to the *Times*, in the metropolis the officials have no option in the matter. The case is entirely governed by the Valuation (Metropolis) Act, 1869 (32 & 33 Vict. c. 67). The valuation lists made under that Act by the assessment committees which contain the gross and rateable value of house property are binding on the Inland Revenue. In charging the house duty they are bound to charge the occupier on the gross value, and in charging the property tax (that is the Income-tax, Schedule A) they are bound to charge the occupier on the rateable value. The assessment committee cannot deduct for repairs, &c., from the gross value more than one-sixth to arrive at the rateable value. Section 52 is as follows:—

> The percentage of rate deductions to be made from the gross value in calculating the rateable value for the purposes of this Act shall not exceed the amounts in the third schedule to this Act.

The third schedule to the Act, class 3, shews clearly that the "maximum rate of deduction is per cent. 16 2-3, or 1-6th." In order to enable the rating authorities to allow a greater deduction than one-sixth, which Sir Harry Poland points out as "wholly inadequate," it will be necessary that the Act regulating this subject should be amended.

New Companies Registered last Semester.

Messrs. Jordan & Company have now issued their annual review of the new companies registered in the second half of 1919. The companies are categorised in this review in a number of descriptive clauses commencing with "air" and ending with "undertaker." There are thirteen of the former and two of the latter. In all 4,810 new private companies, with a capital of over £122,000,000 were formed, and 604 public companies, with a capital of over £130,000,000. London is the venue of registration of 5,414 of these companies, as against 451 in Edinburgh and Dublin. Messrs. Jordan give two useful tables, the first of which enumerates the classes, with the number of companies and the nominal

total capital in each; the second discusses in more detail those companies which have a capital exceeding one million pounds sterling.

Public and Private Companies: Comparative Numbers.

It is safe to say that in number of companies and amount of capital the past year will have outstripped all its predecessors. The registrations in the United Kingdom for the second half of the year numbered nearly six thousand, with a capital of about £260,000,000. This huge total is contributed to in nearly equal volume by public companies (£135,000,000) and private (£125,000,000). Taken in classes, Textiles and Clothing represent thirty millions—a not surprising total in view of the fact that most fabrics now sell at four times their pre-war prices—Mines twenty-four millions, Shipping over twenty-two millions, Banks and Finance nearly twenty-two, and Oil over twenty millions. Motors figure for over eighteen millions, Carriers for nearly five millions and Engineers for thirteen millions. Food requires fourteen millions, while Drink is satisfied with less than two. Insurance accounts for nearly ten millions, Kinemas for over six. In contrast to these considerable figures, our educationists may feel disappointed that Schools can shew but a paltry £66,500, while Sports attract £575,000. Music does not play a prominent part in London, while in Edinburgh and Dublin it does not play at all. Patent Remedies, too, find no place in the latter capitals, while in London they do not appear to be in great request. Aircraft do not yet seem to have attained popularity with the company promoter, and Undertakers and Cemeteries remain unattractive.

Striking Contrasts in Capital.

Messrs. Jordan go on to point out some interesting contrasts in the amounts of capital subscribed for different objects. Take the following.—Barnato Brothers was registered in November with a capital of £5,000,000, to carry on business as bankers, capitalists and financiers, and in the same month the J. J. Trust was registered with a capital of £100, also to carry on business as bankers and financiers. In October a film company was registered with a capital of £10. The number of companies formed with a capital of a million and upwards is unprecedentedly large. Harper Bean (Limited) has a capital of six millions; there are three of five millions and two of four millions. In all, no less than forty-eight companies with an aggregate capital of £90,000,000, make a goodly show. In the last complete year before the war (1913) there were but twenty-one companies registered with a capital of over a million each. It may be noted that in the same year there were 7,425 registrations in the United Kingdom with a total capital of £157,151,900, as compared with 5,865 registrations with a total capital of £265,000,000 for the past six months. In 1913 the average capital was just over £21,000. In 1919 the average is well over £45,000.

Causes of the Boom.

In the opinion of Messrs. Jordan the following causes explain the boom. Amongst the causes that have brought about this boom the depreciation in the value of the sovereign has doubtless been a potent force. Business operations of all kinds involve a higher nominal expenditure; assets, in the form of real and chattel property, are priced at a higher figure, and rents of business premises have swollen. These considerations are bound to affect the amount of capital required to acquire or create and to work a business. A pleasing sign of the times is manifested in the various schemes of profit-sharing and labour co-partnership formulated by several of the new companies. All these are doubtless designed to ease the friction that too often arises between employer and employee and to give the latter an added interest in their common enterprise.

The Estate Market for 1919.

Messrs. Hampton & Sons present each year a valuable report on the estate market for the preceding year. In their report for 1919 they pointed out that the inquiries during the last weeks of that year pointed to a considerable demand for the year to come, but they certainly did not anticipate the extraordinary business that has passed through their hands during the past twelve months. Their total realisations exceed by some millions sterling that of any previous year. So far as their experience goes there is no abatement in the demand; they are selling almost as much property now as they were in the height of the season, and they are looking forward to another year of exceptionally heavy realisations. In their report for last year they were able to announce a very gratifying result in the sale of residential estates, and expressed the opinion that the demand in 1919 would be considerably increased; this has proved to be fully justified, and a feature of 1919 has undoubtedly been the large number of sales of country houses with several hundred acres, and the prices have been distinctly on the up grade, while for the house of medium size, with a home farm from 100 to 200 acres, the demand has been phenomenal. Places of this character are selling at prices very substantially in excess of what were obtainable before the war. Farms have continued to find a ready sale, and prices have certainly been maintained. We notice also a considerably improved demand for good sporting estates.

The Report of the Land Transfer Committee.

III.

In our last article we gave a very short summary of the development of real property law from feudal times to the present day. We appended to this a summary of the recommendations for the reform of the law made by Mr. Underhill and adopted by the Committee. Our object in placing these two summaries together was to enable some idea to be formed how far the proposed changes will do away with a system of law which is charged with being "cumbrous, archaic and expensive." We should point out, however, that Mr. Underhill does not pretend that he is attempting a clean sweep of the existing law and the substitution of a new system. "That," he says, "is a counsel of perfection, but quite impracticable. It would require an elaborate code of new law, every detail of which would be criticised, and perhaps opposed, and certainly misunderstood by lay minds, in its passage through Parliament. Even the most powerful Ministry would despair of getting such a Bill passed into law." It may be so, and yet we are not without experience of how a powerful Ministry can get even the most unpromising Bill through Parliament. We incline to think that if anyone of Mr. Underhill's standing came forward with a really good scheme for recasting the law of real property to meet modern requirements he would have considerable support, and if he could get the House of Lords—which at the present time seems, in point of influence, to be the leading branch of the Legislature—on his side, his scheme might well go through.

But that is not the present proposal. Mr. Underhill indicated by the title of his pamphlet—"The Line of Least Resistance"—that he is looking at what can be done without any great effort rather than at the perfection of the thing when done. By certain drastic changes he hopes to get rid of the worst consequences of the present system without effecting a fundamental change of the system itself. *Primâ facie*, this looks like a further experiment in tinkering the law—a process which has gone on for some eighty years, and has largely counterbalanced, by new complications, the simplifications which in some parts have undoubtedly been effected. But it is quite possible that tinkering on a large scale may be effective where tinkering on a small scale has only made confusion worse confounded.

Let us, then, look briefly at the suggested changes as we outlined them last week:—

(*a*) The disappearance of copyholds no one but the antiquarian will regret. Subject to compensation to the lords and

stewards—for which provision is made in Mr. CHERRY's Bill—they clearly ought to be abolished. This form of tenure has long ceased to serve any useful purpose. "Copyhold tenure," says Mr. UNDERHILL, "is the last shadow of the feudal system. It is entirely and hopelessly out of date, an irritating nuisance, and ought to be destroyed without benefit of clergy." And this proposal cannot be charged as a tinkering of the law. It is all in the way of natural development. It is the acceleration of the process of enfranchisement which, if left to itself, would, more or less, have the same result. Thus the copyhold system, and with it other customary tenures, disappear, and we are left with freehold and leasehold tenure alone.

The next question is what to do with freehold estates. Already a considerable advance in the way of putting them on the same footing as long leasehold estates, or chattels real, has been made in Part I. of the Land Transfer Act, 1897. In the first instance, they devolve upon death on the personal representatives, and for the purposes of administration they are treated as personal estate. It is only when the estate is cleared of liabilities that the freehold nature revives, and the land goes to the devisee or heir-at-law. Mr. UNDERHILL's proposal is to carry the assimilation of real estate to chattels real a great deal further, and, as we understand it, to give them all the legal incidents of chattels real, save only that the estate will continue in perpetuity and not for a term of years. This, he says, "would do away, *uno flatu*, with all the complexities and anomalies of the existing law of freeholds and copyholds; would abolish tenure and seisin and other dry bones of feudalism; would render obsolete the existing equitable rules as to conversion as between heirs and next of kn; would simplify the administration of assets on death; and would, at all events, unify the law of land; and (except in some few particulars depending on the inherent difference between land (which is immovable) and chattels (which are movable) would assimilate the law of property in land to the law of property in pure personal estate."

No doubt, for practical purposes, these results would follow. Freehold land would cease to be held of a superior lord—almost universally the Crown—and the only real incident of the tenure—escheat—would be replaced by the doctrine of *bona vacantia*. The modern technical use of the term "seisin" would disappear, and a man would be "possessed" of his freehold as well as of his leasehold estate. Of course, as we have already pointed out, the proposal to retain the term "freehold estate" in fee simple is open to objection, for this virtually implies the retention of the system of freehold tenure. But the idea of a holding under the Crown or other lord goes; the land becomes allodiel land; and the estate of the owner is properly called *dominium* or an equivalent term. Upon an intestacy freehold land would devolve as personal estate, and the extensive branch of equity which deals with conversion and reconversion would become obsolete. It can hardly be disputed that the facile device of depriving freehold estates of all their own attributes, and investing them with the attributes of leasehold estate, would introduce into the law a uniformity which it does not now possess. Moreover, leaseholds have already shewn their influence over freehold estates in introducing the action of ejectment, which, as we pointed out last week, became by legal fictions applicable also to freeholds. And it may be said that the present proposal is no more than a repetition of the same process. In effect, it is that freehold estates shall no longer be such, but shall for all practical purposes be leasehold estates—leaseholds with the term to infinity.

It is quite possible, however, that while the law will gain something in uniformity, its real complications will be undiminished, or even increased. It is easy to say that freehold estates shall have all the incidents of leasehold estates, but it is a mere device. The freehold estate remains, and it will be a matter for expert investigation what is the effect of this "see-charge" which it suffers. We doubt whether the student of the future will find that his labours have been materially diminished. Freehold and leasehold estates will each have to be the subject of separate study, and then the incidents of leasehold estates will have to be attributed to freehold estates. But we need not anticipate the manner in which text-book writers will deal with the quite anomalous situation which will arise. It may be that this is the best that can be done, and that leading conveyancers of the present day are willing to have their names associated with make-believe legislation of this kind. Mr. UNDERHILL defends himself by a reference to summer time, and argues that his plan for the reform of real property law is no worse than the illusion "that it is noontide on a summer's day when the sun still bears 15 degrees East of South." But the utilitarian plan of putting the clock forward or backward an hour in order to suit the general convenience is hardly a matter to be compared with the scientific treatment of so important a branch of jurisprudence as the law of real property. Possibly a better way would be to inquire what are the particular doctrines of the law which are regared as causing trouble and expense. No doubt one is that the law of intestate succession is different in real and in personal property. That, if Parliament had chosen, could have been put right long ago, and can be put right now; but for this it is not essential to deprive freehold estates of all attributes of their own, and catalogue them as leasehold estates. But this is only one point of Mr. UNDERHILL's proposals, and no doubt must be taken in connection with the rest.

(To be continued.)

The Statement of Rates Act, 1919.

II.—Rates Payable by the Occupier

IN our last article we said that the provisions of the Statement of Rates Act, 1919, only apply where rates are "paid or payable under any statutory enactment by the owner instead of the occupier" (*Ibidem*, section 1 (1)). We gave our reasons for considering that this does not apply to the very common case in which, by a purely voluntary bargain between landlord and tenant, the landlord charges an inclusive rental, covering rack rent, repairs, rates and the provision of other facilities. It only applies in the limited number of cases where, either of their own motion or after an agreement with the owner in the form prescribed by statute, the rating authority puts the owner's name on the rate-book and levies on him an agreed amount of rate. This is done, as we said, in the case of the Poor Rate by the Guardians under the Poor Rate Assessment Act, 1869, in the case of small tenements, and it is also done by the urban sanitary authority in urban districts in the case of the general district rate under the Public Health Act of 1875. Some less common cases, where a statutory enactment fixes liability on the owner, we also enumerated and briefly discussed.

But in so doing we took for granted the meaning of the term "rates," which seems most reasonable. The statute, however, does not define "rates." Incredible as it may seem, it does not even indicate in express terms that the "rates" to which it refers are those of local authorities alone. It is therefore interesting to consider briefly how on construction of the statute one arrives at the limited view—which, we think, is undoubted—that rates levied by a local authority, or by some statutory undertaker empowered to levy a rate on occupiers, are contemplated by the statute. To do this involves an analysis of its terms. In the first place, we have to consider the usual and natural meaning of the term "rates," which is not a term of art. Then we have to note such expressions in the statute as seem to guide in construing the terms. Lastly, we may consider also its meaning in some other statutes *consimilis generis* to the present. *Primâ facie*, and, apart from statutory definition in any particular enactment, the meaning of "rate" is an "impost usually for current and recurrent expenditure spread over a district, and is distinct from an amount payable for work done upon or in respect of particular premises" (Stroud's Practical Dictionary, 2nd edition, Vol. III., 1651), based on remarks of BRETT, L.J., in *Budd* v. *Marshall* (5 C. P. D. 481). This, it will be seen, does not necessarily restrict the imposition of a rate to a local authority; various statutory undertakings have power to levy a rate on a district, *e.g.*, water

authorities. But it is possible to argue that only local authorities charge a rate in respect of "current and recurrent *expenditure*"; water authorities charge a rate for the value of a service rendered. This leaves arguable the question whether "water-rates" in the case of premises under £10 annual value (10 & 11 Vict. c. 17` s. 73) are strictly a "rate" within the meaning of our present enactment. The question is one of difficulty; on the whole, we think that water-rates in the statutory cases just referred to come within the ambit of the Act.

As a matter of fact a lessor's covenant to pay "all rates and taxes chargeable in respect of the demised premises" has been held to include the water-rate (*Direct Spanish Telegraph* v. *Shepherd* (32 W. R. 717). It was argued in that case that, being coupled with taxes, "rates" could only refer to imposts of a public or personal authority; but this view was not accepted by the Court. As a matter of fact, however, the authority just quoted was distinguished by the Court of Appeal (not overruled) in *Badcock* v *Hunt* (1888, 2 Q. B. 145), where a landlord covenanted to pay all "rates, taxes an impositions, however imposed"; it was held that this covenant included only parochial and municipal rates, *not* gas or water rates. The reason given was that the latter are not compulsory impositions, but only payments for goods supplied to the premises. These decisions seem diametrically opposed to one another, although in the second case the Court of Appeal contrived to distinguish the earlier authority, because the earlier covenant includes "rates and taxes" without further qualification, whereas the case before it referred to "rates, taxes and *impositions*"; the addition of the latter term suggests the additional limitation of "a compulsory payment." The distinction is very fine. All we can say, therefore, is that *primâ facie* there is authority either way for the view that "rates," taken *simpliciter*, includes, or does not include, "gas and water rates." It has further been held that a covenant to pay "all parochial and Parliamentary rates" does not include liability to pay a rate imposed by the Commissioners of Sewers: *Palmer* v. *Earith* (14 M. & W. 428). In view of those decisions, we cannot advise with any certainty that the present Act is intended to include a case in which the owner under the statutory enactment quoted in our last article is compelled by law to pay the "water-rate." But we are inclined to think it does, and would advise landlords *ex abundante cautela* to act as if it did.

Passing from common law definitions of "rate," as it appears in any document, we next have to consider any modification suggested by the wording of the present Act. Now, it will be noted that the Act refers to "rates paid or payable . . . . by the owner *instead of the occupier*." In other words, it clearly refers only to *impositions primarily payable by the occupier*, but which (under some statutory enactments) are charged on the owner instead. It cannot, therefore, apply to any *impositions primarily payable by the owner himself*. We may therefore enumerate all the kinds of imposts chargeable on premises, and eliminate without further consideration any which are primarily payable by the owner. The following lists indicate the result:—

Imposts payable by and on behalf of Landlord.

(1) The income tax (5 & 6 Vict. c. 35, s. 73, see new Income Tax Act, 1918).

(2) The tithe rent charge (54 Vict. c. 8, s. 1).

(3) The land tax (38 & 39 Vict. c. 60).

(4) Sewers rates assessed by Commissioners of Sewers (*per* MAULE, J., in *Smith* v. *Humble*, 15 C. B. 330), for *permanent* improvements.

[But the Commissioners have power under the Statute of Sewers to assess a rate on the occupiers when they receive the benefit of temporary works; and these rates present a difficulty.]

Imposts payable by the Tenant.

(1) Poor rates (43 Eliz. c. 2).

(2) Borough, county and general district rate (Public Health Act, 1875, s. 211).

(3) Gas and water rate (General Waterworks Act, 1848, ss. 72 and 73).

(4) The police rate.

These two classes, however, do not exhaust all the cases. There remains a peculiar case, created by the Union Assessment Act of 1869 (section 1), where premises have been let *not more than three months*. In that case the owner pays the poor rate. It is submitted that he does so *as the person primarily liable* in that case, and not *instead of the occupier under statutory enactment*. If this view is right, then that peculiar case must be added to our first list.

It follows then that in order to come within the terms of the present Act a rate must be one "primarily payable by the occupier," *i.e.*, it must come within one of the four classes mentioned above in our second list. When a rate is one of those four kinds, namely, (1) poor rate, (2) district, &c., rate, (3) gas or water-rate, (4) police rate, and where, under *some statutory enactment*, the owner pays it instead of the occupier, then, and then only, the provisions of the present Act apply. This apparently again reduces the cases to the three principal ones quoted in our last article, namely, (1) poor rates in the case of small tenements, (2) district rates when assessed on the owner under the Public Health Act, and (3) water-rates in the case of premises under £10 in annual value. The case of sewers rates and district improvement rates would be eliminated.

Lastly, let us just refer to the existing statutory definitions of rates to be found in a number of statutes. "Rate" is defined in:—

(1) The Rating Act, 1877, section 3.
(2) Agricultural Rates Act, 1896, section 9.
(3) Harbours, Docks and Piers Clauses Act, 1847, section 3.
(4) Local Loans Act, 1875, section 34.
(5) Militia Act, 1882, section 53 (9).
(6) Prison (Officers' Superannuation) Act, 1878, section 5.
(7) Public Works Loan Act, 1875, section 51.
(8) Tithe Act, 1891, section 6 (4).

And also in some Scottish, Irish and other statutes of limited scope. Considerations of space forbid us considering the definition in everyone of those cases. Indeed, it is obvious that only in the first case is the statutory definition of any general importance. There it runs as follows:—"Rate means any rate, tax, duty or assessment, whether public, general or local . . . ." (Rating Act, 1877, section 3). This is a very wide definition, and it may be doubted whether it helps in the case of a special statute like the present. The object of the Rating Act was to provide machinery for assessing and collecting public burdens, and therefore its net is cast widely. The object of the present Act is to deal with a peculiar, limited, and in the main well-known class of cases, in which the owner of certain premises pays rates usually paid by the occupier. We are therefore inclined to think that its meaning must be gathered rather from its own context than from definitions contained in other statutes with different objects. For these reasons we adhere to the view, expressed in our last article, that the statute is limited in its scope to the six cases there mentioned, and probably to only the first three of these, namely:—

(1) Poor rates assessed on owner under Poor Rate Assessment and Collection Act, 1869 (or under the older statute, 59 Geo. 3, c. 12).

(2) District rates under the Public Health Act, 1872, s. 21.

(3) Water rates under the General Waterworks Act, 1848, s. 73.

(To be continued.)

Mr. C. C. Sharman, formerly chairman of the West Ham Board of Guardians, a solicitor, who recently attained his seventieth birthday, has been presented by the Belgian Ambassador with the medal and ribbon of the Order of Albert, which the King of the Belgians has conferred on him.

Correspondence.

The Remuneration of Solicitors' Clerks.

[To the Editor of the Solicitors' Journal and Weekly Reporter.]

Sir,—I think your readers will like to know that while (as explained in a recent issue of the *Law Times*), the Liverpool Law Society have agreed to set up a Joint Council with the local Law Clerks' Association there to deal with the question of clerks' salaries, and a similar arrangement has been made with the Sussex Law Society (I enclose you copy of this society's letter to the solicitors in Sussex), the Law Society in London have refused to recommend their members to grant increased remuneration to their clerks, and will not agree to set up a Joint Council on Whitley lines to deal amicably with the burning question of salaries. In view of the fact that the profession has obtained two increases in legal charges, on the ground of having to pay higher salaries, the public will no doubt be surprised to learn that the average increase granted to clerks since 1914 is between 15 per cent. and 25 per cent. only to meet the increase of at least 125 per cent. in the cost of living, and which must for some time be regarded as a permanent increase. If the Law Society persists in its present attitude it can only end by creating a very bad feeling with the clerk, which this Union has done all in its power to avoid, and, further, the result will, I fear, be to cause serious inconvenience to the public and to the profession. I am inclined to think that the Law Society have not realised the fact that the clerks are really serious and determined to raise themselves and obtain better conditions than those which prevailed in pre-war days. The clerks have the right to expect the profession to assist them in this direction, and if the Law Society will, even at this late hour, come forward and agree to set up an effective Joint Council I am sure that the clerks' desires can be satisfied and good feeling preserved. The Clerks' Unions are growing stronger every day, not only in London, but in all the provincial towns, and this ought to satisfy the Law Society that something must be done, and that it is better for the profession to agree to do it voluntarily than to be forced, as they ultimately will be.

W. D. MACDUFF,
President London Law Clerks' Union.

7, New-court, Lincoln's Inn, Jan. 12, 1920.

The following is a copy of the letter referred to:—

Sussex Law Society,
64, Ship-street, Brighton,
23rd December, 1919.

DEAR SIR,—A few weeks ago the Council of the Brighton, Hove, Worthing and District Law Clerks' Association approached the committee of our society with regard to the question of increasing the salaries to be paid to clerks of solicitors practising in Sussex. After some correspondence and two conferences with four delegates of the Clerks' Association, the committee have agreed to recommend that the salaries of male clerks to solicitors practising in Sussex be increased as follows:—

1. That all salaries as on 4th August, 1914, be increased as from 1st December, 1919, by 50 per cent., and that to this be added a sum representing any normal increase in salary which has been paid, or would reasonably have been paid, independent of war conditions, provided that such percentage and normal increase, when taken together, be not less than 60 per cent. of the salary as on 4th August, 1914.

2. That the scheme is not to apply to any clerk whose salary at present exceeds £350 per annum, and that under the scheme no increase need be made whereby any remuneration shall exceed £350 per annum.

3. That in ordinary cases the minimum salary for men above twenty-one years of age shall be £2 5s. per week.

These recommendations have been agreed to by the Council of the Clerks' Association.

The scheme is intended primarily to apply only to cases where a clerk has remained in the same employ as he was in August, 1914, but with some modifications the principle may be applied to other cases.

The committee desire us to state:—

(*a*) That the scheme is submitted by way of recommendation only, and must be regarded only as a temporary measure.

(*b*) That they are strongly of opinion that the scheme should be accepted in its entirety by the profession in Sussex generally, and that only the most exceptional circumstances will justify any deviation from it.

(*c*) That they recognise that in many cases an increase equivalent to the proposed increase has already been made.—Yours faithfully,

C. H. WAUGH, President.
A. C. BORLASE, Secretary.

Solicitors' Remuneration.

[To the Editor of the Solicitors' Journal and Weekly Reporter.]

Sir,—It is curious that the construction of the combined effect of Order 65, Rule 10 (a), of the Rules of the Supreme Court and of the Solicitors' Remuneration Act (General Order), 1919, should be doubtful after the time and thought which must have been expended on framing these provisions. But such, it is submitted, is the case. For brevity the former will be described as "the old" and the latter as "the new Order."

The view which has commonly prevailed in the past has been that the "old Order" only applied to litigious matters and it is mentioned on page 1,239 of The Annual Practice, 1919, that the President of the Probate Divorce and Admiralty Division has stated that this rule did not apply to non-contentious costs in Probate matters (common form). Whether this was a considered opinion or merely an off-hand view is not recorded.

It will be noticed that under the "old Order" the additional 20 per cent. is attracted "in respect of business done in any cause or matter in the Supreme Court."

The Court of Probate Act, 1857, provides that "matters and causes testamentary" shall comprehend all matters and causes relating to the grant and revocation of probate of wills or of administration.

On the face of the rule therefore it would appear that the obtaining of Probate under seal (common form) is "a cause or matter in the Supreme Court" and that consequently the additional 20 per cent. is attracted.

The effect of the "new Order" authorizing solicitors to add 33⅓ per cent. to their costs is popularly thought to be to authorize solicitors to add on to their bill of costs 33⅓ per cent. in respect of all work done by them other than

(a) work covered by the "old Order"—which has been construed to exclude costs incurred in obtaining Probates under seal (common form)—and

(b) conveyancing matters governed by Schedule 1 of the General Order made in pursuance of the Solicitors' Remuneration Act 1881; that is to say, scale charges on sales, purchases, mortgages, etc.

A reference, however, to Clause 2 of that Order shows that the business there defined is such business "not being business in any action, or transacted in any Court, or in the Chambers of any Judge or Master." In respect of such business, wherever Schedule 1 does not apply, Schedule 2, authorizing item charges, is to determine a solicitor's remuneration; and it is in respect of work done under this latter Schedule that the extra 33⅓ per cent. is authorized by "the new Order."

If, therefore, the obtaining of Probate under seal (common form) is "business in any action, or transacted in any Court, or in the Chambers of any Judge or Master," which it is submitted that it is, it follows that "the new Order" does not apply to such matters; and if this is the case the obtaining of Probate under seal (common form) must be "a cause or matter within the meaning of 'the old Order.'"

The combined effect of these two Orders appears, therefore, to be as follows:—

1. In respect of conveyancing matters covered by Schedule 1 of the General Order and the Solicitors' Remuneration Act, 1881, no increase in costs has been authorized.

2. In respect of Probate matters, including "common form business," an increase of 20 per cent. has been authorized (old Order).

3. In respect of litigious matters generally a similar increase of 20 per cent. has been authorized (old Order).

4. In respect of work done under Schedule 2 an increase of 33⅓ per cent. has been authorized (new Order).

It would be interesting to know whether your readers share the views expressed in this letter.

L. J. FULTON.

Public Trustee Office, Kingsway, London, W.C. Jan. 8.

Books of the Week.

Fraud and Mistake.—Kerr on Fraud and Mistake. Fifth Edition. By SYDNEY EDWARD WILLIAMS, Barrister-at-Law. Sweet & Maxwell (Limited). 37s. 6d. net.

Income Tax.—Income Tax: A Summary of the Law of Income Tax, Super Tax, and Excess Profits Duty. By F. J. UNDERHAY, M.A., Barrister-at-Law. New Edition. Ward, Lock & Co. 5s. net.

Agriculture.—Farm Law. By F. M. HOPKINS, Barrister-at-Law. Stevens & Sons (Limited). 3s. 6d. net.

Review.—"Minnesota Law Review." December, 1919. Law School of the University of Minnesota. 40 cents.

Arbitration.—International Courts of Arbitration. By THOMAS BALCH. 1874. Seventh Edition. By THOMAS WILLING BALCH. Allen, Lane & Scott, Philadelphia.

Diary.—The Solicitors' Diary, Almanac and Legal Directory, 1920. Seventy-sixth year of publication. Waterlow & Sons (Limited).

Diary.—The Lawyer's Companion and Diary and London and Provincial Law Directory for 1920. Edited by E. LAYMAN, B.A., Barrister-at-Law. Seventy-fourth annual issue. Stevens & Sons Limited). 6s. 6d. net.

CASES OF LAST SITTINGS.

Court of Appeal.

CHAPMAN *v.* LEACH. No. 2. 2nd December.

PRACTICE—DISCOVERY—INTERROGATORIES—ACTION FOR SLANDER—PLEA OF PRIVILEGE—OF WHOM WAS THE INFORMATION OBTAINED BY DEFENDANT—OBJECT OF INTERROGATORY—BONA FIDES.

Although in an action for slander to which the defendant has pleaded privilege, the plaintiff will not be allowed to interrogate the defendant as to the name of the person on whose information he published the words complained of, if it appears that the plaintiff's object was not to rebut the plea of privilege, but to obtain discovery which would enable him to bring an action against another person, nevertheless the plaintiff is entitled to ask "of whom" the defendant obtained the information if the evidence does not establish that the question was not put bonâ fide.

Held, therefore, that the interrogatory, "Of whom . . . . were such inquiries made," was admissible, as it did not in form ask the name of the informant, and could not be objected to merely on the ground that the plaintiff might thereby indirectly obtain the name of the defendant's informant.

Edmondson *v.* Birch & Co. (1905, 2 *K. B.* 523) *distinguished.*

Appeal by the plaintiff from an order of Salter, J., at chambers, disallowing part of an interrogatory in an action for slander. The plaintiff commenced an action, claiming damages for alleged slander from the defendant. The statement of claim set out that the plaintiff in 1916 had resigned his membership of the Baltic, and that "on the 28th day of April, 1919, the defendant falsely and maliciously spoke and published of/and concerning the plaintiff in relation to his said business to C. Lacey-Bathurst . . . the words following, that is to say: 'He (meaning the plaintiff) 'has been expelled from the Baltic.'" The defendant admitted the publication of the words complained of, but did not admit the other allegation in the statement of claim, and in defence pleaded privilege. The plaintiff desired to administer the following interrogatory to the defendant: "What information, if any, had you before speaking the words set out in paragraph 2 of the statement of claim which induced you to believe that the said words were true; and what steps and/or precaution and/or inquiries, if any, did you take and/or make before speaking and publishing the said words to ascertain whether they were true or not? When, where and of whom were such inquiries made? . . ." Before the writ was issued the plaintiff's solicitors had written the defendant that the statement that their client (the plaintiff) had been expelled from the Baltic was wholly untrue, and they were instructed to ask him to retract the slander and apologise. The letter went on: "At the same time we must ask you to give us the name of your informant, and furnish us with such evidence as will enable our client to bring an action against him. If you do that our client will be satisfied so far as you are concerned, but if you are not prepared to comply with our request in every particular, please furnish us with the name of a solicitor who will accept service of a writ on your behalf." To that letter the defendant replied that he had seen the gentleman who had given him the verbal information about Mr. Chapman's affairs, and found that he had been misinformed about the Baltic. He was sorry there had been any misunderstanding on this point, and he now tendered his apologies to Mr. Chapman. The solicitors refused to accept the apology, and referred to their offer to let the defendant off provided "you give us the name of your informant and assisted us in reaching him by your evidence." The defendant objected to the interrogatory so far as it asked him "of whom" were such inquiries made, contending that the correspondence shewed that the real reason for inquiring the name of the defendant's informant was to enable the plaintiff to bring an action against him. The Master allowed the interrogatory. Salter, J., on the authority of *Edmondson* v. *Birch & Co.* (1905, 2 K. B 523), amended the interrogatory by striking out the words "and of whom." The plaintiff appealed.

BANKES, L.J., in giving judgment, said he thought the view of the Master was right. It was right on two grounds, one of which did not appear to have been dealt with or referred to either before the Master or the learned Judge. Assuming that the interrogatory was one put to ask from whom the original information was derived, it was said that, having regard to these letters, that that interrogatory so put was not put *bona fides* for the purpose of testing the defendant's defence of privilege, but was really put for the purpose of obtaining the name of the person against whom a second action might be brought; and *Edmondson* v. *Birch & Co.* (1905, 2 K. B. 523) was relied on. In that case, however, what the plaintiff had said before action was this: I do not want to bring an action against you, the present defendant, but I am determined to bring an action against the real author of this slander, and I shall bring an action against you to discover who he is unless you tell me his name. In this case what was said is what was often said: "I do not want to bring an action against two persons; I am determined to bring an action against somebody in respect of this slander, but not against you if you will only tell me the name of the person you got it from." Now that was not saying that in any case "I shall bring an action against you for the purpose of discovering the name of the person that gave you the information." The facts were clearly distinguishable in this case from that of *Edmondson* v. *Birch*. The Master's view was certainly to be preferred to that of the Judge if the note by counsel was a full reproduction of the grounds on which the learned Judge decided the question. But he thought there was another ground on which this appeal might be decided: when the interrogatory was carefully looked at it was apparent that it was not an interrogatory in the ordinary form at all as to the person from whom the information was derived, but was what might be called the third interrogatory that was generally put—*i.e.*, did you make any inquiry to ascertain if the original information you obtained was accurate; and, if so, from whom did you make these inquiries? In the ordinary case that interrogatory would be quite free from the objection that was taken in *Edmondson* v. *Birch*, and the objection that was urged here. But it was said that the facts were such that though the interrogatory was put in that form, the plaintiff would be able to obtain the same information indirectly as if he asked from whom the information was obtained. He did not think that that is a sufficient objection unless it was clearly shewn that the question put in that form was not *bonâ fide*. The Master took the right view of these letters, and was right in deciding that the interrogatory as originally drawn was admissible, and on these grounds the appeal would be allowed, and the interrogatory admitted in the form in which it was originally granted.

SCRUTTON, L.J., concurred. Appeal allowed.—COUNSEL, for the plaintiff, *Hansell*; for the defendant, *Sir Hugh Fraser*. SOLICITORS, *Cave & Co.*; *Druces & Attlee*.

[Reported by ERSKINE REID, Barrister-at-Law.]

REX *v.* SPECIAL COMMISSIONERS OF INCOME TAX. *Ex parte* **DR. BARNARDO'S HOMES.** No. 1. 9th December.

REVENUE—INCOME-TAX—CHARITY—EXEMPTION—BEQUEST OF RESIDUE—INCOME RECEIVED BY EXECUTORS BETWEEN TESTATOR'S DEATH AND DISTRIBUTION—ASSENT—ASCERTAINMENT OF RESIDUE—CAPITAL AND INCOME—INCOME TAX ACT, 1842 (5 & 6 VICT. c. 35), ss. 88, 105.

A testator bequeathed the whole of his residuary estate to a charity. The next of kin disputed his will, and, after an interval of two years, his executors, by agreement between the parties, distributed the residuary estate, one-third to the next of kin and the remainder to the charity. The executors having in the interval received income, from which income-tax had been deducted, of investments then forming part of the estate, the charity claimed that a proportion of such income had been received on its behalf, and being exempted from income-tax, under the Income Tax Act, 1892, *s.* 105, *such tax ought to be refunded.*

Held (reversing the decision of the Divisional Court), that such income was not received, and therefore the tax not paid on account of the residuary legatees, that a residuary legatee was not entitled to intermediate income as such, or to anything but the residue when, and only when, ascertained, and that such residue consisted of a mixed fund of capital and income of the estate received by the executors, to be applied by them in due course of administration, but ultimately received as capital by the residuary legatee, and therefore that the charity was not entitled to a return of income-tax.

Quære, *whether the doctrine of executor's assent to a legacy applies at all to a share of residuary estate.*

Appeal by the Crown from the decision of a Divisional Court (Earl Reading, C.J., Darling and Bray, JJ.), making absolute a rule *nisi* for a mandamus directed to the Special Commissioners of Income Tax, ordering them to allow an exemption from income-tax on certain funds given by will to Dr. Barnardo's Homes, and to repay the sum of £327 which had been deducted for tax from the income received by the executors. The case is reported at 63 SOLICITORS' JOURNAL, 790, but only on the question whether the Court had jurisdiction to order the Commissioners to pay the costs. As to this, there was no appeal. The testator, Mr. Denzil Thompson, by his will dated 3rd June, 1914, gave all his residuary estate, subject to some pecuniary legacies, to Dr. Barnardo's Homes absolutely. He died on 14th November, 1914, and probate of his will was disputed by his next of kin. A suit to set it aside was commenced, but after a long delay was compromised by an agreement, under which the next of kin were to receive one-third, and Dr. Barnardo's Homes the remaining two-thirds of the residuary estate. The estate was not actually so divided by the executors until 4th December, 1916. During these two years the executors received income of the estate from which income-tax had been deducted in the usual course. Dr. Barnardo's Homes claimed the return of £327, as being income-tax deducted from income to which they were entitled, on the ground that being a charity they were exempted from the payment of tax under the Income Tax Act, 1842, s. 105. The Divisional Court made the rule *nisi* for a mandamus absolute, holding that the assent of the executors to the bequest to the Homes dated back to the testator's death, and therefore that the dividends received in the interval in respect of two-thirds of the testator's estate were dividends appropriated to charitable purposes, and were exempt. The Special Commissioners appealed.

THE COURT allowed the appeal.

Lord STERNDALE, M.R., having stated the facts, continuing, said that the question raised depended partly on general principles of law and partly on the provisions of the Income Tax Act, 1842. Under section 88, Schedule C, the duties under that schedule were to be paid

"by the persons and corporations, respectively intrusted with the payment of the annuities, dividends, and shares of annuities therein charged, on behalf of the persons, corporations, companies, or societies entitled thereto. . . . except in the following cases of exemption from the said duties—viz. . . . . Third.—The stock or dividends of any corporation, fraternity, or society of persons, or of any trust established for charitable purposes only, or which according to the rules or regulations established by Act of Parliament, charter, decree, deed of trust, or will shall be applicable . . . to charitable purposes only, and in so far as the same shall be applied to charitable purposes only." Section 100 dealt with income-tax chargeable on other funds not contained in Schedule C and section 105 provided in substance that charitable funds chargeable with income-tax under Schedule D should have the same exemption as in the case of funds chargeable under Schedule C. Therefore the whole question really came back to Schedule C, section 88. In order to obtain the return of this income-tax it was incumbent on Dr. Barnardo's Homes to shew that the income-tax in question was paid on their behalf in the first instance by the executors, because the exemption in Schedule C, r. 3, was in respect of the duties paid "on behalf of the persons, corporations, companies, or societies entitled thereto" where the duties were paid on stock applicable to charitable purposes only. If, therefore, the charity could not show that the tax was paid on their behalf they could not succeed. Up to the date of distribution in December, 1916, the residue was unascertained, and not only so, but it did not really exist. He (his lordship) said that he had always been under the impression that residue did not come into existence until the payments had been made that were requisite before it could be arrived at, and he was glad to see that he was confirmed in this view by what was said by Sir George Jessel in *Trethewy* v. *Helyar* (4 Ch. D. 53, at p. 56), when he said: "It appears to have been long-settled law that there is no residue of personal estate until after payment of the debts, funeral and testamentary expenses, and all costs of the administration of the estate of the testator. Therefore, until you have paid the costs, you do not arrive at the net residue at all, and when you do arrive at it, it is distributed according to law." The only way in which the executors in the present case could have been said to have paid the income-tax on the dividends received before distribution on behalf of Dr. Barnardo's Homes would have been if the charity had been the person entitled to those dividends. The executors, as soon as the residue was ascertained, became trustees for the residuary legatees of that fund, but until then there was no fund of which they were trustees for the residuary legatees, and the income received in the meanwhile was income received not on behalf of the residuary legatees, but on behalf of themselves as executors for due administration. It followed that the executors had not received the dividends before distribution on behalf of the residuary legatees, and the income-tax had not therefore been paid on their behalf. That was sufficient to dispose of the case. In the Divisional Court the decision went on the doctrine of assent, and the Court seemed to have held that the executors having assented to the bequest of residue by payment of it in December, 1916, that assent related back to the testator's death. His lordship did not propose to discuss the question whether executors could assent to a residuary bequest, but it was obvious that if they could, the incidents connected with such an assent were different in the case of a residuary bequest from those in the case of a specific bequest. He (his lordship) preferred, however, to base his judgment on the first ground stated, namely, that the dividends were not received, and the income-tax accordingly was not paid on account of the residuary legatees. The fund that the residuary legatees received was the residue when ascertained. It was true that in making this up there entered both capital and income of the testator's estate, but the capital and income combined to form one fund to which the residuary legatees became entitled when it was ascertained. The appeal must therefore be allowed, and the rule for a mandamus be discharged, with costs here and below.

ATKIN, L.J., and YOUNGER, L.J., delivered judgment to the same effect, the former pointing out that the result was more favourable to the tax-paying community than the opposite, as what the legatee received in a lump sum was capital, and the Revenue authorities could not make any claim to unpaid income-tax out of it, and the latter observing that the respondent's contention was really based on the terms of the settlement between the parties.—COUNSEL, *Sir Gordon Hewart*, A.-G., *Clayton*, K.C., *Sheldon*, *Parr* and *R. P. Hills*; *Clauson*, K.C., *Disturnal*, K.C., and *Dighton Pollock*. SOLICITORS, *The Solicitor of Inland Revenue*, *Nisbet*, *Daw*, *& Nisbet*.

[Reported by H. LANGFORD LEWIS, Barrister-at-Law.]

COMMISSIONERS OF INLAND REVENUE *v.* GITTUS. No. 1. 11th and 12th December.

REVENUE—EXCESS PROFITS DUTY—LIABILITY—RIGHT OF SET-OFF—PREVIOUS DEFICIENCY—CHANGE OF OWNERSHIP—FINANCE (No. 2) ACT, 1915 (5 & 6 GEO. 5, C. 89), S. 38 (3), SCHEDULE 4, PART II., R. 5.

The right to set-off, for the purposes of assessment to excess profits duty, a loss or deficiency of profits occurring in one year against the excess profits of a later year is a right which belongs to the individual owner of a business, and where there has been a complete change of ownership in the business, the successor has no right to exercise it in respect of a loss or deficiency attributable to a period when it belonged to his predecessor. Rule 5 of Part II. of Schedule 4 of the Finance (No. 2) Act, 1915, does not go beyond the purpose of calculating the pre-war standard of profits.

Appeal by the respondent Gittus from a decision of Rowlatt, J. (reported 1919, 2 K. B. 766), on a case stated by the General Commissioners. The respondent, W. B. Gittus, who carried on business as a railway wagon builder, having been assessed to excess profits duty for the year ending 30th September, 1915, in the sum of £424, claimed to set-off the deficiency compared with the pre-war standard of profits of £1,543 in the previous year. It appeared that he carried on the business in succession to his father, who had previously employed him in it at a salary, and died on 6th September, 1915, having bequeathed to the respondent the residue of his estate. Therefore the deficiency incurred during the year ending 30th September, 1915, was almost entirely incurred during his father's ownership of the business, the proportion of the £1,543 attributable to the period between 6th and 30th September, 1915, being only £142. The Commissioners allowed the whole set-off claimed under rule 5 of Part II. of Schedule 4 of the Finance (No. 2) Act, 1915, but on appeal from that decision Rowlatt, J., reversed it, and allowed only £142 to be set-off. The respondent Gittus appealed.

THE COURT dismissed the appeal.

LORD STERNDALE, M.R., having stated the facts of the case, said that the appellant claimed as having succeeded to the business immediately upon his father's death. There might be a question whether such ownership began on 6th September, 1915, but he (his lordship) would only mention it without deciding it. It was not contended that the appellant, by taking under his father's will, was in any different position from that of a purchaser outside his family. The question before the Court was whether the appellant was entitled to set-off against his liability for excess profits duty the deficiency in profits which occurred almost entirely in his predecessor's lifetime. That question turned almost entirely on section 38 (1) and (3) of the Finance (No. 2) Act, 1915. [His lordship read the sub-sections, and continued:] Therefore, if there had been a deficiency in a previous year, and then a profit in a succeeding year, making a person liable to excess profits duty, he was entitled to set-off the deficiency against the excess of the later year. If the converse case happened—viz., a profit in the former and a loss in the latter year—he would be entitled to recover the duty paid from the Crown. It was argued that where there was a change of ownership the business for the purpose of section 38 (3) must be treated as if the same person were carrying it on continuously. He (his lordship) did not think that was the true construction of the section, and that had been expressed very clearly by Rowlatt, J., in his judgment (1919, 2 K. B., at p. 776). "Taking that section alone, I think it clearly points to the case of an individual, and means that the loss in his business which a person shall be entitled to set off against the excess profits duty payable by him is a loss personal to himself. It is true that in a sense the excess profits duty is assessed upon a trade or business—a trade or business being the subject-matter in respect of which it is charged. The duty, however, must be assessed upon a person: and whereas in the present case it appears that during the accounting period in which a loss has been sustained in the business, the person assessed has become the person owning or carrying on the business or the agent for that person, it seems to me that the sub-section in question, according to its true meaning, distinctly provides that he is to be entitled to set-off against the duty payable by him in a succeeding year only so much of the loss as has been sustained by him as an individual and no more." But it was argued that it should be read differently, because in section 45 (2) there was a reference to the "person for the time being carrying on the business." If so, it would be necessary to add "whether the person first mentioned in the section or not." The construction contended for was contrary to the ordinary meaning of language. Then came another and more difficult point. The Act had schedules dealing with different matters, and the fourth schedule was divided into parts, of which Part II. was headed "Pre-war Standard" and Part III. "Capital." By section 40 (2) it was provided that Part II. of the fourth schedule was to have effect with respect to the profits of a pre-war trade year. There were two rules of interpretation to be applied to the construction of the Act and schedules. If the Act said that the schedule was to be used for a certain purpose, and the schedule was so headed, then it must be read as if it operated for that purpose only. But if, in spite of that, one found language in the schedule which clearly went beyond that special purpose, effect must be given to it. Clause (5) of Part II. of Schedule 4 was as follows:—"(5) Where since the commencement of the three last pre-war trade years a trade or business has changed ownership, the provisions of this part of this schedule shall apply as if a new trade or business had been commenced upon the change of ownership, except in cases when the taxpayer makes an application that the provisions of Part III. of this Act and this schedule should apply as if the trade or business had not changed ownership. . . . ." There the draughtsman had stopped, and had not said what was to happen when such an application was made. He (his lordship) would assume for the purposes of the case that the meaning of the words was "and such application should be granted." It was argued that as the application was one that the provisions of Part III. of the Act and of the schedule should apply, all the provisions of Part III. of the Act were to apply. It was not altogether clear, and the interpretation was by no means easy. But he could see no reason why it was necessary to extend the clause in the schedule beyond the *primâ facie* object of the schedule, which was to

deal with the pre-war standard of profits only. Although it was said that great difficulties would arise from such a construction, he could not say that there was any reason for reading the words of a clause in a non-natural sense. It could not affect the question if it was true that the advisers of the Crown had taken different views in different cases. Then it was argued that clause 6 shewed that clause 5 must have a wider operation than that contended for by the Crown. The draughtsman might have made the language absolutely clear to himself, but he had not made it clear to him (his lordship). He did not think it was such a modification of clause 5 as to affect the conclusion to which he had arrived. For those reasons the decision of Rowlatt, J., was right, and the appeal must be dismissed.

ATKIN and YOUNGER, L.JJ., delivered judgment to the same effect, the former saying that the meaning of the rule would be fully expressed by saying: "For the purpose of ascertaining the pre-war standard of profits the business shall not be deemed to have changed its ownership"; and the latter desiring to reserve his opinion on the question whether there might not be a benefit reserved to a successor in a business where there was a change, but not a complete change, of ownership.—COUNSEL, *Maugham*, K.C., and *Latter; Sir Gordon Hewart*, A.-G., *T. H. Parr* and *R. P. Hills*. SOLICITORS, *Norman P. Hart; Solicitor of Inland Revenue*.

[Reported by H. LANGFORD LEWIS, Barrister-at-Law.]

High Court—Chancery Division.

Re **McGAW.** **McINTYRE** *v.* **McGAW.** Russell, J. 4th and 5th November.

LEASEHOLDS—POLICY—TRUSTEES' INDEMNITY—DAMAGE BY AIRCRAFT—CLAIM AGAINST THE CROWN.

The right of a trustee to indemnity out of his trust estate for moneys expended in repairing property wrecked by enemy aircraft where the insurance company denied liability is not lost by the trustee's negligence in not obtaining a receipt for the insurance premium, or forgetfulness in not writing for such receipt later on. Moreover, the trustee is also protected by a clause in the testator's will that no trustee shall be liable for any loss not attributable to his own dishonesty or to the wilful commission by him of any act known by him to be a breach of trust.

This was an originating summons taken out by one executor against his co-executor and the tenant for life and the residuary legatee, asking whether the trustees were entitled to be indemnified out of the residuary estate of the testator or out of the specifically bequeathed leaseholds for the costs of the repairs to the leaseholds, and whether the executors should take any steps to enforce as against the Crown the claim under the insurance policy against damage by aircraft. The facts were as follows: The testator appointed the plaintiff and one of the defendants his executors and trustees, and bequeathed to them six leasehold houses on trust, to receive the rents thereof, and after paying thereout all necessary outgoings and insurance against loss or damage by fire or aircraft, to pay the surplus to the defendant, E. L. McGaw, for her life, and after her death he bequeathed the leaseholds to his two nieces, who had also in the events which had happened become entitled to his residuary estate. The will directed that no trustee should be liable for any loss not attributable to any dishonesty or to the wilful commission by him of any act known by him to be a breach of trust. The houses were let on building leases, which contained full repairing covenants by the lessees. On 4th January, 1917, the testator died. On 30th November, 1917, the plaintiff, who was a solicitor, personally attended at the office of the insurance company's agent for the Government aircraft insurance, for the purpose of paying the premiums upon the aircraft insurance policy taken out by the testator in respect of the houses. The receipt which the clerk found had been made out in the name of the testator, and the clerk informed the plaintiff that the policy when noted would be returned to him with the proper receipt. The plaintiff left the policy and receipt for the alteration to be made, and forgot about the matter for some three months. The policy and receipt were never returned to him by the insurance company. On 7th March, 1918 there was an air raid by German aircraft, in the course of which the houses were damaged by bombs. On 11th March, 1918, the plaintiff wrote to the Law Union and Rock Insurance Co. giving notice of the damage, but the office took up the position that the policy had lapsed in December, 1917, owing to the non-payment of the premium then due. The plaintiff therefore put the damaged premises into repair, at a cost of nearly £600, and was now being sued in the King's Bench Division for that amount. The persons interested in the residuary estate of the testator gave him notice not to pay these costs out of the estate, and asserted that he was responsible, and that any claim against the Crown should be made by him alone. Thereupon the plaintiff took out this summons.

RUSSELL, J., after stating the facts, said: I am satisfied that the payment of the premium of 18s. has been made to and received by the insurance company. It is alleged that the plaintiff's right to any indemnity has been lost by his negligence in not obtaining at the time a receipt for the money, and by his forgetfulness in not writing for it afterwards, and that this amounted to a breach of trust. That is not a breach of trust, and, if it had been, the plaintiff would have been protected by the express words of clause 11 of the will. The plaintiff and his co-trustee are entitled to be indemnified in respect of the sums rightly expended in restoring the damaged houses. I will not now decide the question as to the fund out of which the indemnity shall come, but I will direct the executors, at the risk of costs to the estate, which may ultimately have to bear the loss, to take the proper steps against the Crown to enforce the claim under the insurance policy.—COUNSEL, *Maugham*, K.C.; *C. A. Bennett; G. E. Timins; E. F. Spence*. SOLICITORS, *C. W. & S. E. Brown; Attenborough; J. McCanna*.

[Reported by L. M. MAY, Barrister-at-Law.]

Re **HAILES AND HUTCHINSON'S CONTRACT.** Astbury, J. 3rd December.

VENDOR—PURCHASER—CONTRACT—VENDOR SELLING AS TRUSTEE—TRUST TO DIVIDE—ONE BENEFICIARY TO HAVE £30 MORE THAN OTHERS—NO EXPRESS POWER OF SALE—OFFER TO JOIN THE BENEFICIARIES AS PARTIES TO THE CONVEYANCE—REPUDIATION.

It is doubtful whether a direction to divide property between children, but so that one receives £30 more than the others, imports a division of liquid assets and implies a power to sell realty for the purpose of such division.

Mower *v.* Orr (1849, 7 Hare, 473) *and* Cornick *v.* Pearse (1848, 7 Hare, 477), *contra*.

A repudiation of a contract must be clear and unambiguous: Forrer *v.* Nash (1865, 35 *Beav.* 167).

A repudiation may be rendered ambiguous by correspondence subsequent to it.

This was a vendor and purchaser summons taken out by the vendor for a declaration that he was entitled to sell and convey a house, or, alternately, that he was so entitled with the concurrence of the beneficiaries, and for other relief. By his will, H. Hailes, after appointing executors and making certain bequests, gave the remainder of his estate, both real and personal, to his executors, his wife and son, the latter the vendor in this case, upon trust to pay the income to his wife for her life, "and after her decease I direct the whole of my residuary estate and effects to be divided amongst such of my children as may then survive, as and in such manner as my said wife may direct by her last will." The testator died leaving four children, all of whom were living at the date of the summons and of age. His wife by her will directed division among these children in such manner that one was to have £30 more than the others. She died in 1919, and the vendor was her sole executor and proved her will. There was enough personalty to pay the extra £30 to the one child without resorting to the sale of the realty. In June, 1919, the vendor, having obtained the consent of his brother and sisters, put the house up for sale as trustee of the deceased husband. The conditions required a deposit, and fixed 28th July as the date for completion, time being of the essence of the contract. The title was to commence with a conveyance to the husband, and on completion the purchaser was to have a proper assurance from all necessary parties. The purchaser bought the property and paid the deposit, and the abstract was delivered on 9th July. On 10th July the requisition was sent in, and the purchaser's solicitor objected that the vendor had no title, pointing out that there was merely a direction for division and claiming a return of his deposit. There were other requisitions. On 31st July the vendor's solicitors answered the requisitions, and submitted that the husband's will, with the wife's read into it, implied a power of sale for the purposes of the division actually directed, which power was now exercised by the vendor as surviving trustee of the husband's will, and added "if required, all the beneficiaries are prepared to concur in the conveyance." Purchaser's solicitor replied that the matter was unsatisfactory, and he must see counsel. He repeated the requisition and other requisitions. Later he wrote that counsel advised that the directions did not imply a power of sale, which was only implied in cases of necessity,

which was not the case here. He again declined to accept the title, and asked for a return of his deposit. Then this summons was issued. Counsel for the vendor contended that the direction to give the one child £30 extra imported a division of liquid assets and implied a power of sale. He referred to *Mower* v. *Orr* (1849, 7 Hare, 473). He further contended that the defect, if it existed, was at once cured by the statement of the fact that the beneficiaries would join: *Re Atkinson and Horsell's Contract* (1912, 2 Ch. 1) and *Brickles* v. *Snell* (1916, 2 A. C. 599). Counsel for the purchaser contended that there was no implied power of sale, and referred to *Cornick* v. *Pearse* (1848, 7 Hare, 477). The offer to join the beneficiaries was not made till after the contract had been repudiated, and it was not accepted. He referred to *Re Baker and Salmon's Contract*, where the written authority of the beneficiaries was produced before repudiation. He also referred to *Lee* v. *Soames* (36 W. R. 884).

ASTBURY, J., after stating the facts, said: Though it is not quite clear on the authorities, it may well be that the direction to divide the husband's estate so that Bertha shall receive £30 more than her brothers and sister implies a power of sale. Assuming, however, that this is doubtful, the question is whether there has been a valid repudiation before a complete title was offered. If a vendor sells property that he can neither convey himself nor compel another to convey, the purchaser may say at once, I will have nothing to do with it: see *Forrer* v. *Nash* (1865, 35 Beav. 167, 171). That is not, however, the attitude originally taken up by the present purchaser. She has declined to accept the title in the first of a set of requisitions dealing with other points on the title, and, before further steps were taken, she was informed that all the beneficiaries were prepared to concur in the conveyance. After that there is further correspondence dealing with the main point and the other points on the title, and, on the whole, I think there has been no definite and clear repudiation before a good title was shewn by the statement that the beneficiaries were prepared to concur. There will therefore be a declaration that the vendor, with the concurrence of the beneficiaries, is entitled and able to convey the property.—COUNSEL, *J. W. Manning; R. J. Ramsbotham.* SOLICITORS, *W. J. & E. H. Tremellen; Walter A. Jennings.*

[Reported by L. M. MAY, Barrister-at-Law.]

High Court—King's Bench Division.

GOLDFARB v. BARTLETT AND KREMER. McCardie, J. 17th and 18th December, 1919.

PARTNERSHIP—BILL OF EXCHANGE—ENDORSEMENT BY FIRM—DISSOLUTION—NOTICE TO HOLDERS—DISHONOUR OF BILL—NOTICE TO CONTINUING PARTNER—RENEWAL OF BILL BY CONTINUING PARTNER—DISCHARGE OF RETIRING PARTNER—PARTNERSHIP ACT, 1890 (53 & 54 VICT. c. 39), ss. 16, 17, 38—BILLS OF EXCHANGE ACT, 1882 (45 & 46 VICT. c. 61), s. 49, SUB-SECTION 11.

Where a bill of exchange, endorsed by a partnership, to a creditor of the partnership, is dishonoured, and before the bill has become payable the partnership is dissolved, if the bill is duly presented by the holder, and all other formalities properly observed, and if notice of dishonour is given to one partner, such notice of dishonour will bind the partners who had previously been carrying on the business.

By the terms of a dissolution of partnership the continuing partner has to carry on the business in the old firm's name; all the assets of the firm were to belong to him, he was to pay all the debts and liabilities of the firm, and indemnify the retiring partner therefrom; and neither was authorized to incur liabilities on behalf of the other from the date of the dissolution. Notice of the dissolution, and of the terms thereof, signed by both partners, was sent to the holders of a bill of exchange then current, which would become due after the dissolution. The holders immediately informed the partners, that they should hold both of them, jointly and severally, liable for the obligations they (the holders) had incurred on behalf of the partners. The holders of the current bill, before it became due, by arrangement with the continuing partner, took a fresh bill from the continuing partner, falling due at a later date, by way of renewal, and in place of the current bill.

Held, that after the notice of the terms of the dissolution given to the holders of the bill, the retiring partner became a surety only to the holders for the continuing partner, and by the holders giving time to the continuing partner the retiring partner was discharged from his liability as such surety.

Action tried by McCardie, J. Action on a bill of exchange for 5,355 francs, dated 11th August, 1913, endorsed by the defendants to the plaintiffs. The plaintiffs were bristle merchants in London, and the defendants had formerly been in partnership as bristle merchants in London. In August, 1913, the plaintiffs received from the defendants a bill of exchange dated 23rd May, 1913, for £208, payable ninety days after sight, which was drawn on a French company, and accepted by that company, and which had been endorsed by the defendants to the plaintiffs for value. This bill was dishonoured, and duly protested, whereupon the defendants handed to the defendants another bill for 5,355 francs, dated 11th August, 1913, payable sixty days after date—that is, on 11th October. This bill was received by the plaintiffs while the partnership between the two defendants was in existence. On 27th August, 1913, shortly after the plaintiffs received the bill, the partnership between the two defendants was dissolved. By the terms of the agreement of dissolution, the business carried on by the partnership, and all the assets from the date of the agreement belonged to Bartlett, who was alone entitled to use the name of Bartlett, Kremer & Co. It was provided that neither of the parties should be in any way authorized to incur liabilities on behalf of the other from the date thereof; and Bartlett covenanted with Kremer that he would pay and discharge all debts and liabilities of the firm, whether existing or future, and indemnify Kremer against the same.

By a letter, dated 27th August, signed by both Bartlett and Kremer, they informed the plaintiffs of the dissolution, and the provisions of the agreement. Plaintiffs replied, on 28th August, that they must continue to hold both Bartlett and Kremer jointly and severally liable for the obligations plaintiffs had undertaken on their behalf. Shortly before 11th October, 1913, when the bill of 11th August fell due, Bartlett offered the plaintiffs another bill of exchange in place of the one then current. This new bill was dated 1st October, 1913, and it would become due on 31st October, 1913. Plaintiffs took the new bill, and it was endorsed by the defendant Bartlett as Bartlett, Kremer & Co., the name he was now entitled to trade under. This bill, like the two previous bills, was drawn upon, and accepted by the French company. At the same time, Bartlett asked the plaintiffs not to present the bill, dated 11th August, that was then current. In fact, however, this bill of 11th August was presented, and was dishonoured, and plaintiffs gave Bartlett notice of dishonour with all proper formalities as required by section 49 of the Bills of Exchange Act, 1882. The last bill payable on 31st October was also not paid, but it was not noted or protested, and no notice of dishonour was given to either of the defendants. The plaintiffs brought their action against both Bartlett and Kremer, at first on the bill of exchange, dated 1st October, 1913. Afterwards, they amended the writ, and sued on the bill, dated 11th August, 1913. The defendant, Kremer, alone defended the action.

MCCARDIE, J., said that the first point that arose was whether the notice of dishonour given by plaintiffs to Bartlett after the dissolution of the partnership in respect of the partnership bill of exchange given before the dissolution was a notice not only to Bartlett, but also to Kremer. The defendant Kremer contended it was not, and it was true that no notice of the dishonour was, in fact, given to the defendant Kremer. His lordship, after reading sections 16 and 17 of the Partnership Act, 1890, said section 38 was of considerable importance. It provided that "after the dissolution of a partnership the authority of each partner to bind the firm, and the other rights and obligations of the partners, continue, notwithstanding the dissolution so far as may be necessary to wind up the affairs of the partnership, and to complete transactions begun, but unfinished at the time of the dissolution, but not otherwise." The plaintiffs relied on that section. His lordship also referred to section 49, sub-section 11, of the Bills of Exchange Act, 1882: "Where there are two or more drawers or indorsers who are not partners, notice must be given to each of them, unless one of them has authority to receive such notice for the others." On the question thus raised, there seemed to be no express reported decision, but there were certain authorities which seemed to indicate that such a notice would bind the partner who had retired. [He referred to judicial observations in *Wood* v. *Braddick* (1808, 1 Taunt. 104; *Hills v. Thorougood* (1836, 5 L. J. K. B. 214; and *Willis* v. *Green* (1843, 5 Hill 232, New York.] In his lordship's view both convenience and principle supported the conclusion indicated in the decisions referred to. The point was apparently taken before Channell, J. It was stated in the notes to Chalmer's Bills of Exchange (8th Ed.), p. 182, that notice to one partner after dissolution was sufficient, and an unreported decision of Channell, J., was cited as an authority for the proposition. His lordship (McCardie, J.) thought the decision of Channell, J.,

although unreported, was supported by the authorities already cited, and he (McCardie, J.) should hold that notice to one partner was adequate as notice to both the partners who had previously been carrying on business together in partnership. The next point taken for the defendant Kremer was that on the notice of dissolution to the plaintiffs, they were fixed with notice that the defendant Kremer became a surety only as from the date of the dissolution; *Rouse* v. *Bradford Banking Company* (43 W. R. 78, 1894, A. C. 586. In his lordship's opinion, that contention was right. The headnote stated the substance of the decision clearly: "Where two or more are indebted as principals, and it is afterwards agreed between them that as between themselves one shall be a surety only, and this agreement is made known to the creditor, the rule as to the discharge of a surety by giving time to the principal debtor applies." Therefore, Kremer, after 27th August, 1913, was a surety only, and it was contended that he had been discharged as surety. The plaintiffs, after the dissolution, took from the defendant Bartlett a fresh bill of exchange—namely, the bill dated 1st October, 1913, which became due on 31st October, 1913. What was the effect of the plaintiffs renewing the bill of 11th August? It was that the plaintiffs gave time to the defendant Bartlett in respect of the bill of 11th August. They could not sue upon the two bills at the same time; the one excluded their remedy upon the other; *Gould* v. *Robson* (1807, 8 East, 576; Chalmer's Bills of Exchange (8th Ed.), pp. 251-2. The plaintiffs, therefore, gave time to the defendant Bartlett, and discharged the defendant Kremer, who was only in the position of a surety. His lordship said that, if it were necessary, he should accept the further proposition of the counsel for Kremer that the conduct of the plaintiffs with regard to the bill of 1st October amounted to the destruction of the property they possessed, and to the benefit of which the surety was entitled. The plaintiffs took no steps to realise the assets they possessed, and did nothing in respect of that bill. Their rights against Kremer upon the bill of 11th August would be entirely gone. *Soward* v. *Palmer* (1818, 8 Taunt. 277) and *Peacock* v. *Purssell* (11 W. R. 834, 32 L. J. C. P. 266) were authorities for that proposition; and they also show that not only was the remedy upon the earlier bill gone, but also that the right to sue upon the consideration for that bill was gone. This was clearly stated in Leake on Contracts (5th Ed.), p. 635. The defendants were not the acceptors of the bill, but drawers and indorsers, and therefore they were only liable secondarily. In Leake it was put this: "If the debtor is only secondarily liable as drawer or indorser, the delivery of the bill is a sufficient *prima-facie* answer to the claim; and it lies upon the creditor to account for the non-payment in a way to revive the liability of the debtor; for, as holder of the bill, he is bound to take all steps necessary to obtain payment, and to preserve the rights of his debtor upon it, as due presentment and notice of dishonour; in default of which, where it is necessary, the latter is discharged not only from his liability upon the bill, but also from the original debt."

Although he (McCardie, J.) had held that one partner might receive, after the dissolution of the partnership, notice of dishonour that would bind the other partner, he had great doubt, after the argument of the defendant Kremer's counsel, whether the continuing partner had authority to waive the presentation of the bill, or the protesting of the bill or notice of dishonour. The question would require further consideration when it arose for decision. The result was that there must be judgment for the defendant Kremer.—COUNSEL, *Powell*, K.C. and *Kenelm Preedy*, for plaintiffs; *Giveen*, for defendant Kremer. SOLICITORS, *Sweepstone, Stone, Barber, & Ellis; Arthur S. Joseph.*

[Reported by G. H. KNOTT, Barrister-at-Law.]

New Orders, &c.

The Rent Restriction Act, 1919,

[In view of the great practical importance of this new Act, which came into force at Christmas, and the difficulty experienced by many of our subscribers and other practitioners in getting a copy, we print it here in full.

The Statute, of course, will be *reprinted* in the proper place in the complete Series of Statutes, which we print in due course.—ED., S.J.]

INCREASE OF RENT, ETC. (AMENDMENT) ACT, 1919.

An Act to amend the Increase of Rent and Mortgage Interest (War Restrictions) Act, 1915, and the enactments amending that Act, in relation to orders for possession and ejectment.

[23*rd December*, 1919.

Be it enacted, &c.:—

1. *Orders for possession.*]—(1) After the passing of this Act no order or judgment for the recovery of possession of a dwelling-house to which the Increase of Rent and Mortgage Interest (War Restrictions) Act, 1915 [5 & 6 Geo. 5., c. 97] (hereinafter called the principal Act), or any of the Acts amending the same applies, or for the ejectment of a tenant therefrom, shall be made or given, so long as the tenant continues to pay rent at the agreed rate as modified by the principal Act or any of the Acts amending the same and performs the other conditions of the tenancy, unless—

(*a*) the tenant has committed waste or has been guilty of conduct which is a nuisance or an annoyance to adjoining or neighbouring occupiers, and the court considers it reasonable to make such an order or give such judgment; or

(*b*) the tenant, by sub-letting the dwelling-house or any part thereof, or by taking in lodgers, is making a profit which, having regard to the rent paid by the tenant, is unreasonable, and the court considers it reasonable to make such an order or give such judgment; or

(*c*) the premises are reasonably required by the landlord for the occupation of himself or some other person in his employ, or in the employ of some tenant from him, and the court, after considering all the circumstances of the case, including especially the alternative accommodation available for the tenant, considers it reasonable to make such an order or give such judgment.

(2) At the time of making any order or giving any judgment for the recovery of possession of any such dwelling-house or for the ejectment of a tenant therefrom, or in the case of any such order or judgment which has been made or given, whether before or after the passing of this Act, and not executed, at any subsequent time, the court may, if the order or judgment was made or given on the ground that the premises were reasonably required as aforesaid, stay or suspend execution thereof, or postpone the date of possession, for such period or periods as it shall think fit, either unconditionally or subject to such conditions in regard to payment by the tenant of rent or mesne profits and otherwise as the court shall think fit, and, if such conditions are complied with, the court may, if it shall think fit, discharge or rescind such order or judgment.

(3) Where any order or judgment has been made or given before the passing of this Act, but not executed, and in the opinion of the court the order or judgment would not have been made or given if this Act had been in force at the time when such order or judgment was made or given, the court may, on application by the tenant, rescind or vary such order or judgment in such manner as the court may think fit for the purpose of giving effect to this Act.

(4) Notwithstanding anything in section one hundred and forty-three of the County Courts Act, 1888 [51 & 52 Vict., c. 43], every warrant for delivery of possession of a dwelling-house to which the principal Act or any Act amending the same applies, shall remain in force for three months from the day next after the last day named in the judgment or order for delivery of possession or ejectment, and for such further period or periods, if any, as the court shall from time to time, whether before or after the expiration of such three months, direct.

(5) This Act shall not apply to a dwelling-house let at a rent which includes payments in respect of board, attendance, or use of furniture.

(6) In the application of this section to Scotland a reference to profits shall be substituted for the reference to mesne profits.

2. *Short title, construction and repeal.*]—(1) This Act may be cited as the Increase of Rent, &c. (Amendment), Act, 1919, and shall remain in force until the first day of July, nineteen hundred and twenty, and shall be construed as one with the principal Act.

(2) The enactments set out in the schedule to this Act are hereby repealed to the extent specified in the third column of that schedule.

SCHEDULE.

Section 2.

Session and Chapter.	Short Title.	Extent of Repeal
5 & 6 Geo. 5, c. 97	Increase of Rent and Mortgage Interest (War Restrictions) Act, 1915	S. 1 (3).
8 Geo. 5, c. 7	Increase of Rent, &c. (Amendment) Act, 1918	The whole Act.
9 Geo. 5, c. 7	Increase of Rent and Mortgage Interest (Restrictions) Act, 1919	S. 5 (2).

Trade Boards Acts, 1909 and 1918.

BRUSH AND BROOM TRADE BOARD (GREAT BRITAIN).

MINIMUM RATES OF WAGES FIXED FOR MALE AND FEMALE WORKERS. EFFECTIVE AS FROM 1ST JANUARY, 1920.*

In accordance with Regulations made under Section 18 of the Trade Boards Act, 1909, by the Minister of Labour and dated 31st October, 1918, the Trade Board established in Great Britain under the Trade Boards Act, 1918, for the Brush and Broom Trade, as specified in the Trade Board (Brush and Broom) Order, 1919, having given due notice on 22nd September, 1919, of Proposal to Fix General Minimum Time-rates, Piece-work Basis Time-rates and Overtime Rates, hereby give notice as required by Section 3 (5) of the Trade Boards Act, 1918, that they have Fixed General Minimum Time-rates, Piece-work Basis Time-rates, and Overtime Rates, and have declared the Normal Number of Hours of Work in the trade for the purpose of the application of the Overtime Rates, and that the Minimum Rates as fixed are shown in the Schedule set out below, which is incorporated herewith.

And the Trade Board further give notice that they have received notification from the Minister of Labour that he has made an Order

dated 29th December, 1919, under Section 4 (2) of the Trade Boards Act, 1918, confirming the Minimum Rates as fixed by the Trade Board and specifying 1st January, 1920,* as the date from which such Minimum Rates shall become effective.

* NOTE.—Should this date not correspond with the beginning of the period for which wages are paid by an employer who pays wages at intervals not exceeding seven days, the rates shall become effective as from the beginning of the next full-pay period, but in no case later than 7th January, 1920.

SCHEDULE.

Part I.—General Minimum Time-Rates for Male Workers.

A.—*For Male Workers of 21 years of age and over who are employed* in one or more of the following operations or branches of work and who have had not less than three years' experience in *one or more of the following operations or branches of work*, that is to say: "Pan" (Hair and Bass), "Hairs," "Finishing" (i.e., the work of all woodworkers employed in finishing or part-finishing brushes or brooms by hand or machine), 'Boring" (Hand and Machine Boring), "Drawing," "Bone Brush Cutting," "Bone Brush Fashioning," "Bone Brush Drilling," "Bone Brush Profiling," the manufacture of Artists', Medical, Painting, Whitewash, and Tar Brushes, and brushes not otherwise specified: 1s. 5½d. per hour.

B.—*For Male Workers of all ages who have served an apprenticeship* of not less than five years in one or more of the operations or branches of work specified in paragraph A above: 1s. 5½d. per hour.

C.—*For all other Male Workers*:—

Workers of 21 years of age and over, 1s. 2d. per hour.
Workers of 20 and under 21 years of age, 1s. per hour.
Workers of 19 and under 20 years of age, 10d. per hour.
Workers of 18 and under 19 years of age, 8d. per hour.
Workers of 17½ and under 18 years of age, 7½d. per hour.
Workers of 17 and under 17½ years of age, 6½d. per hour.
Workers of 16½ and under 17 years of age, 6d. per hour.
Workers of 16 and under 16½ years of age, 5½d. per hour.
Workers of 15½ and under 16 years of age, 4½d. per hour.
Workers of 15 and under 15½ years of age, 4d. per hour.
Workers of 14½ and under 15 years of age, 3½d. per hour.
Workers under 14½ years of age, 3d. per hour.

Provided that the rates set out in paragraph C above shall *not* apply to apprentices as defined in Part IV of this Schedule.

PART II.

Section I.—General Minimum Time-Rates for Female Workers.

For workers of 21 years of age and over, 8½d. per hour.
For workers of 18 and under 21 years of age, 8d. per hour.
For workers of 17½ and under 18 years of age, 7½d. per hour.
For workers of 17 and under 17½ years of age, 6½d. per hour.
For workers of 16½ and under 17 years of age, 6d. per hour.
For workers of 16 and under 16½ years of age, 5½d. per hour.
For workers of 15½ and under 16 years of age, 4½d. per hour.
For workers of 15 and under 15½ years of age, 4d. per hour.
For workers of 14½ and under 15 years of age, 3½d. per hour.
For workers under 14½ years of age, 3d. per hour.

Provided that in the case of any worker who enters the trade for the first time at or over the age of 16 years, and who is employed on time work, the minimum rates payable during the worker's first twelve months' employment shall be the respective minimum rates appropriate to a worker in the immediate junior age group as set out above, in lieu of the rates otherwise applicable.

Provided also that the rates set out in this section shall not apply to female workers of 16 years of age and over, who enter the trade for the first time on or after 1st January, 1920, and :—

(1) Are employed in learning any one of the following branches of the trade, that is to say :—Polishing by hand, drawing by hand, shaving brush making, enamel brush making, bone brush drilling, machine filling, by an employer who provides the workers with reasonable facilities for such learning; and

(2) Have received a certificate from, or have been registered with, the Trade Board in accordance with rules laid down from time to time by the Trade Board.

Section II.—Piece-Work Basis Time-Rates for Female Workers.

(*a*) For Female Workers other than Home-Workers, 9¼d. per hour.

(*b*) For Female Home-Workers, 9¼d. per hour.

In the case of all female workers employed on Piece-work, each Piece-rate paid shall be such as will yield, in the circumstances of the case, not less than 9¼d. an hour to an ordinary worker.

Part III.—Overtime Rates for Male and Female Workers whether Employed on Time-Work or on Piece-Work.

Section I.—In accordance with Section 3 (i) (c) of the Trade Boards Act, 1918, the Trade Board declare the normal number of hours of work in the trade to be as follows :—

In any week, 48.
On any day (other than Saturday), 9.
On Saturday, 5.

Provided that all hours worked on Sundays and on customary Public and Statutory Holidays shall be regarded as Overtime to which the Overtime Rates shall apply.

Section II.—The minimum rates for Overtime in respect of hours worked by a worker (so far as is allowed under the Factory and Workshop Acts), whether engaged on Time-work or on Piece-work in excess of the declared normal number of hours, shall be as follows, that is to say :—

(*a*) For the first two hours' overtime on any day, except Sundays and Customary Public and Statutory Holidays, the Overtime Rate shall be equivalent to *time-and-a-quarter*, that is to say, one-and-a-quarter times the minimum rate otherwise applicable.

(*b*) For overtime after the first two hours of overtime on any day, except Sundays and Customary Public and Statutory Holidays, the Overtime Rate shall be equivalent to *time-and-a-half*, that is to say, one-and-a-half times the minimum rate otherwise applicable.

(*c*) For all time worked on Sundays and Customary Public and Statutory Holidays, the Overtime Rate shall be equivalent to *double-time*, that is to say, twice the minimum rate otherwise applicable.

(*d*) For all hours worked in any week in excess of 48, the Overtime Rates shall be *time-and-a-quarter*, except in so far as higher Overtime Rates are payable under the provisions of paragraph 2 (*b*) and (*c*) above.

Provided that where it is or may become the established practice of an employer only to require attendance on five days a week, the Overtime Rates shall only be payable where on any day the number of hours worked exceeds 9½.

Provided also that where it is or may become the established practice of an employer to require attendance only on alternate Saturdays, the normal number of hours of work for the week in which attendance on Saturday is required shall be deemed to be 50.

PART IV.

Section I.—For the purpose of this Notice the expression "home worker" means a worker who works in his or her own home or in any other place not under the control or management of the employer.

Section II.—For the purpose of this Notice the expression "apprentices" means indentured apprentices and unbound learners employed under an agreement, written or verbal, providing for the proper instruction of the learner in one or more of the operations or branches of work specified in Part I. (A) above, and the expression "apprenticeship" shall have a corresponding meaning.

PART V.

Section I.—The respective minimum rates set out in this Schedule shall apply, subject to the provisions of the Trade Boards Acts and of this Notice, to all workers (including home workers) in Great Britain who are employed during the whole or any part of their time in any branch of the trade specified in the Trade Boards (Brush and Broom) Order, 1919, that is to say, the manufacture of brushes (other than feather brushes) or brooms;

Including the following operations, where all or any of them are carried on in association with or in conjunction with the manufacture of such brushes or brooms :—

(*a*) The drafting, dressing or mixing of bass, whisk, or similar fibres, or animal bristles or hair, and the working of wood, bone, ivory, or celluloid;

(*b*) All finishing, warehousing, packing, or other operations incidental to or appertaining to the manufacture of such brushes or brooms;

But *excluding* the following operations :—

The sawing and turning of wood as a preliminary operation to the manufacture of such brushes or brooms, the making of metal parts, and the mounting of brushes with metal or tortoiseshell backs.

Provided that the rates shall not apply to workers employed as carmen, engineers, powermen, enginemen, or stokers.

Section II.—The minimum rates set out in this Schedule shall be paid clear of all deductions other than deductions under the National Insurance Act, 1911, as amended by any subsequent enactments, or deductions authorized by any Act to be made from wages in respect of contributions to any superannuation or other provident fund.

Section III.—The minimum rates set out in this Schedule are without prejudice to workers who are earning higher rates of wages.

Dated this thirty-first day of December, 1919.

Board of Trade Order.

PITWOOD REVOCATION ORDER, 1920.

Whereas under the powers conferred upon them under Regulations 2r and 2ss of the Defence of the Realm Regulations the Board of Trade by Order dated 10th April, 1919, entitled the Pitwood Order, 1919, prohibited any dealing with pitwood as therein defined except under and subject to the provisions of the said Order :

And whereas it appears expedient to the Board of Trade to revoke the said Order :

Now therefore the Board of Trade, in exercise of all powers thereunto them enabling, do by this Order revoke the Pitwood Order, 1919, as and from the 2nd day of January, 1920.

This Order shall be entitled The Pitwood Revocation Order, 1920.

Dated this 2nd day of January, 1920.

Revenue Orders.

FINANCE (No. 2) ACT, 1915. FINANCE ACT, 1916. FINANCE ACT, 1917. FINANCE ACT, 1918. FINANCE ACT, 1919.

PART III.—EXCESS PROFITS DUTY.

No. of Case 216.

WROUGHT IRON.

ORDER OF THE BOARD OF REFEREES.

Messrs. W. B. Peat & Co., of 11, Ironmonger-lane, in the city of London, and Messrs. Mopres, Carson & Watson, of 209, West George-street, Glasgow, chartered accountants, having on behalf of various firms and associations, made application under Section 42 (1) of the Finance (No. 2) Act, 1915 (hereinafter called "the principal Act"), to the Commissioners of Inland Revenue for an increase of the statutory percentage as respects the class of trade or business hereinafter defined, that is to say:

"The business of manufacturing wrought iron, with or without its conversion into bars, hoops, strips, wire rods, sections, plates, or sheets,"

and the Commissioners of Inland Revenue having referred the case to the Board of Referees appointed for the purpose of Part III. of these Acts by the Treasury, and the Board having heard the Applicants and the Commissioners of Inland Revenue by their duly-appointed representatives upon the merits of the said application, and having dealt with the case:

The Board doth order that as from the commencement of the principal Act, the statutory percentage as respects the class of trade or business hereinbefore defined shall be increased:

1. In the case of any trade or business carried on or owned by a company or other body corporate to 7 per cent.;
2. In the case of any other trade or business:—
   (*a*) for accounting periods ending prior to the first day of January, 1917, to 7 per cent., plus 1 per cent.;
   (*b*) for accounting periods ending after the thirty-first day of December, 1916, to 7 per cent., plus 2 per cent.; except that for the purposes of sub-section (2) of section forty-one of the principal Act the statutory percentage shall be 7 per cent., plus 1 per cent.

with the addition, in cases 1 and 2 (*b*) for accounting periods ending after the thirty-first day of December, 1916, of 3 per cent. for the purposes of sub-section (1) of section forty-one of, and paragraph 4 of Part II. of the Fourth Schedule to, the principal Act.

Societies.

Solicitors' War Memorial Fund.

(Registered under the War Charities Act, 1916.)

The following donations, which, with those already acknowledged, bring the amount of the fund up to a sum of £43,090 17s., have been received or promised:—

Amounts received from country solicitors are so marked; the remainder are from London solicitors.

	£	s.	d.
Roney & Co.	105	0	0
T. S. Curtis (second payment)	100	0	0
H. B. Hopgood	63	0	0
Clarke, Clarke, & Square	52	10	0
Members of the Sunderland Incorporated Law Society (Limited), Sunderland	26	7	0
H. M. F. White	25	0	0
Bleaymire & Shepherd, Penrith	25	0	0
Cooper, Bake, Roche, & Fettes	10	10	0
J. E. Walker	5	5	0
Boxall & Kempe, Brighton	5	5	0
Executors of the late J. A. Girling	5	5	0
R. H. Parratt	5	5	0
I. Whiteley Wilkin	5	0	0
W. B. Girling	3	3	0
J. M. Walter	2	2	0
W. J. Bannehr, Purley	2	2	0
Major R. H. Whitcombe, Bewdley	2	2	0
H. E. Girling	2	2	0
H. J. Sedgwick	2	2	0
W. D. Lees	2	2	0
A. R. Rule	1	1	0
A. Malcolm	1	1	0
R. W. Whitcombe, Bewdley	1	1	0
The Master, A. F. Ridsdale	1	1	0
G. P. Voss	1	1	0
C. W. Vincent, Ryde, I. of W.	1	1	0
J. W. Spencer, Halifax	0	10	6
G. H. Marks, Halifax	0	10	6
G. Huntriss, Halifax	0	10	6
H. Boocock, Halifax	0	10	6
P. Saunders, Halifax	0	10	6
S. Freeman, Halifax	0	10	6
R. Kenworthy, Halifax	0	10	6
L. Rhodes, Halifax	0	10	6
Land & Foster, Halifax	0	10	6
D. Garsed, Halifax	0	10	6
Dickons & Aked, Halifax	0	10	6
A. C. Akeroyd, Halifax	0	10	6
E. N. Whitley, Halifax	0	10	6
J. R. Farrar, Halifax	0	10	6
James Clarkson & Son, Halifax	0	10	6
Longbotham & Sons, Halifax	0	10	6
G. M. Riley, Halifax	0	10	6
W. Midgley, Halifax	0	10	6
E. A. Steele, Halifax	0	10	6
C. S. Walker, Halifax	0	10	6
P. R. Gray, Halifax	0	10	6
W. Bailey, Halifax	0	10	6
L. Storey, Halifax	0	10	6
J. W. Pickles, Halifax	0	10	6
E. Booth, Halifax	0	10	6
J. H. Helliwell, Halifax	0	10	6
J. Mitchell, Halifax	0	10	6
E. W. Norris, Halifax	0	10	6

Further donations to the Memorial Fund should be sent to the clerk to the trustees, Solicitors' War Memorial Fund, Law Society's Hall, Chancery-lane, London, W.C. 2.

Solicitors' Benevolent Association.

The monthly meeting of the directors of this association was held at the Law Society's Hall, Chancery-lane, on the 8th inst. Mr. A. Copson Peake in the chair, the other directors present being Sir William Bull, and Messrs. A. G. Gibson, E. F. Knapp-Fisher, and M. A. Tweedie.

Grants to the amount of £495 were made in poor and deserving cases, fifteen new members were admitted, and other general business transacted.

Housing and the Rates.

No Burden from Future Deficits.

The Minister of Health, at the expressed wish of the House of Commons, has revised the regulations governing the payment of State aid to local authorities in the event of loss in the future on housing schemes. The fear was prevalent among members of many local

authorities that if they were unable to secure what was deemed to be a proper economic rent they would be penalised on the rates.

The revised regulations, which will shortly be issued, will make it clear that, while the rent to be arrived at and to be secured if possible by 1927 is one which will give a fair economic return on the then cost of building, yet if it is not found reasonably possible to obtain such a rent the local authority will not be penalised, and the difference will not fall on the rates. So that the housing of the working classes may be put on a self-supporting basis as soon as possible, however, the local authorities will be expected at all times to obtain the best rent which can reasonably be asked.

Any difference between the Minister and the local authority with regard to the rent to be charged will be referred to a standing tribunal, which will consist of five members—two appointed by the Minister, two by associations of local authorities, with an independent chairman appointed by these four. It is further provided that the State subsidy on housing schemes will be revised every ten years after 1927, instead of being finally fixed in that year.

The new regulations also allow an extended period for the completion of schemes for slum clearance. These schemes must now be completed within six years, or such further period as the Minister may allow, instead of within three years as under the former regulations. Reasonable progress must, however, be shewn within four years.

Obituary.

Mr. T. Pallister Young, B.A., LL.B.

Mr. THOMAS PALLISTER YOUNG, of 29, Mark-lane, London, the senior partner in the firm of Young & Sons, died of pneumonia on Monday last, the 5th inst., after nearly six weeks' illness.

Mr. Young was born in September, 1842, graduated in Arts and Laws at the London University, and was admitted in 1866. He then joined in partnership his late father, Mr. Thomas Young (himself the son of a Thomas Young, a solicitor, who started practice on his own account at 29, Mark-lane in 1816), when the old name of Young & Son was revived. Later, when Dr. Arthur Young joined the firm, in 1869, it become Young & Sons, which it has since remained. At the time of his death Mr. T. Pallister Young was in partnership with his brothers, Mr. Walter Young and Mr. Howard Young, and with his son, Mr. Arthur Tayler Young.

A most assiduous and sound commercial and family lawyer, Mr. Young at the same time found leisure for numerous and wholly disinterested activities. He was for many years a leader in the parish matters of St. Olave, Hart-street (Samuel Pepys' Church). He took a leading part in the restoration of the building and the endowment of four daughter churches. He was warmly interested in temperance reform and in Liberal politics, and was an active Unitarian in thought. He was a City guardian for many years, and served as chairman all the leading committees—ill-health prevented him from serving as chairman of the Board. But he was keenly interested in the City's Hanwell Schools. There he will be greatly missed, not only by the children, many of whom he knew, but by the boys and girls who had been through the schools, including many of the 500 boys who served in the late war.

Mr. Young married in 1871 Marion Elizabeth, only daughter of the late Dr. Caleb Tayler, who has survived him. He leaves, in addition to Mr. A. T. Young, two sons, Dr. Graham Pallister Young, of King's Heath, and Pallister Young, of Calcutta, and one daughter. His loss will be mourned, too, by many clients and friends.

Legal News.

New Year Honours for Solicitors.

To be a peer, RIDDELL, SIR GEORGE ALLARDICE, Bart., was admitted in 1888 and practises at 8, Bouverie-street, E.C. 4. He received the honour of Knighthood in 1909 and was created a baronet in 1918. Sir George is the vice-chairman of the Newspaper Proprietors' Association (Limited), and was in charge of the British and Colonial Press throughout the Conference in Paris.

To be knights: CARTMELL, HARRY, of the firm of Messrs. W. Banks & Co., Preston, Mayor of Preston, 1913-1919. He was admitted in 1893. FOWLER, GEORGE JEFFORD, of the firm of Fowler, Legg, & Young, of 13, Bedford-row, W.C. 1. He was admitted in 1879 and is a J.P. for the county of Surrey. KAY, ROBERT NEWBALD, of York, Sheriff of York 1914-5, Chairman of Recruiting Committee. He was admitted in 1893. KESTEVEN, CHARLES HENRY, Solicitor to the Government of India, Calcutta, was admitted in 1890, and was formerly a member of the firm of Dickinson & Kesteven, of 22, Laurence Pountney-lane, E.C. STONE, CHARLES, of 41, Mourgate-street, E.C. Nine times elected Mayor of Greenwich. He was admitted in 1872.

To be C.V.O.: BELL, SIR JAMES, was admitted in 1888, and has been Town Clerk of the City of London since 1902. He was Assistant Town Clerk of Birmingham 1891-1894, and Town Clerk of Leicester 1894-1902.

Appointments.

The Minister of Labour has appointed Mr. CLIVE LAWRENCE, barrister-at-law, of the Middle Temple, to be Solicitor, and Mr. L. GRANVILLE RAM, barrister-at-law, of the Inner Temple, to be Assistant Solicitor to the Ministry of Labour.

The Attorney-General has appointed Mr. CECIL W. LILLEY, of the Middle Temple, to be Junior Counsel to the Ministry of Labour in the place of Mr. Clive Lawrence, resigned.

Changes in Partnerships.

Dissolutions.

ARTHUR WIGHTMAN and BENJAMIN ARTHUR WIGHTMAN, solicitors (Broomhead, Wightman, & Moore), 14, George-street, Sheffield. Dec. 31. [*Gazette*, Jan. 9.

THOMAS ROBERT PENNINGTON and DANIEL HIGSON, solicitors (Pennington & Higson), 36, Dale-street, Liverpool. Jan. 12. In future such business will be carried on by the said Daniel Higson alone at 36, Dale-street aforesaid, under the same style of "Pennington & Higson." [*Gazette*, Jan. 13.

Business Changes.

Messrs. HAMMOND CLARK & Co. (Mr. Frederick Hammond Clark and Mr. J. Kennett Brown, M.A. (Oxon.)), of 11, Great St. Helens, Bishopsgate, London, have taken into partnership Mr. GERARD W. DAMAN, M.A. (Oxon.), formerly of Lincoln's Inn, barrister-at-law (called to the Bar, 1909), who has lately been admitted to the solicitor branch of the profession. This is in pursuance of an agreement that was come to in 1914. On the outbreak of the war Mr. Daman joined the Army, and was only demobilized in the month of February, 1919. The style of the firm will in future be "Hammond Clark & Daman."

Messrs. PIESSE & SONS (Mr. Montagu Piesse and Mr. Stanley Piesse), of 15, Old Jewry-chambers, London, have admitted into partnership Mr. FRANK HERRON STEVENS, who lately has been associated with them. The firm's name will remain unchanged.

Court Papers.

Supreme Court of Judicature.

ROTA OF REGISTRARS IN ATTENDANCE ON

Date.	Emergency Rota.	Appeal Court No. 1.	Mr. Justice Eve.	Mr. Justice Sargant.
Monday Jan. 19	Mr. Farmer	Mr. Church	Mr. Leach	Mr. Goldschmidt
Tuesday 20	Jolly	Farmer	Church	Leach
Wednesday .. 21	Synge	Jolly	Farmer	Church
Thursday 22	Bloxam	Synge	Jolly	Farmer
Friday..... 23	Borrer	Bloxam	Synge	Jolly
Saturday 24	Goldschmidt	Borrer	Bloxam	Synge

Date.	Mr. Justice Astbury.	Mr. Justice Peterson.	Mr. Justice P. O. Lawrence.	Mr. Justice Russell.
Monday Jan. 19	Mr. Bloxam	Mr. Jolly	Mr. Borrer	Mr. Synge
Tuesday 20	Borrer	Synge	Goldschmidt	Bloxam
Wednesday.... 21	Goldschmidt	Bloxam	Leach	Borrer
Thursday 22	Leach	Borrer	Church	Goldschmidt
Friday..... 23	Church	Goldschmidt	Farmer	Leach
Saturday 24	Farmer	Leach	Jolly	Church

Winding-up Notices.

JOINT STOCK COMPANIES.

LIMITED IN CHANCERY.

London Gazette.—FRIDAY, Jan. 9.

SWIFT COOPERAGE CO., LTD.—Creditors are required, on or before Feb. 14, to send in their names and addresses, with particulars of their debts or claims, to W. Rowland Waller, 164-167, Temple-chambers, Temple-av., liquidator.

LIVERPOOL AND HAMBURG STEAMSHIP CO., LTD.—Creditors are required, on or before Jan. 22, to send their names and addresses, and the particulars of their debts or claims, to Alaistair Currie and John MacMartin Currie, 158, Fenchurch-st., liquidators.

W. H. BOYES, LTD.—Creditors are required, on or before Jan. 31, to send their names and addresses, and the particulars of their debts or claims, to John William Archer Hirst, 28, Queen-st., Albert-sq., Manchester, liquidator.

BATH ASSEMBLY ROOMS CO., LTD.—Creditors are required, on or before Jan. 20, to send in their names and addresses, and full particulars of their debts or claims, to Francis Henry Milsom, Audley Lodge, Audley Park-rd., Bath, liquidator.

TONGHAM AND DISTRICT COAL SUPPLY CO., LTD.—Creditors are required, on or before Feb. 17, to send in their names and addresses, with particulars of their debts or claims, to Oscar Berry, Monument House, Monument-st., liquidator.

COMPAGNIE AUXILIENNE-BELGE, LTD.—Creditors are required, on or before March 1, to send their names and addresses, and the particulars of their debts or claims, to W. Newman Howard, Norfolk House, 28, Norfolk-st., Strand, liquidator.

NICHOLSON'S TOWAGE CO., LTD.—Creditors are required, on or before Feb. 19, to send in their names and addresses, and particulars of their debts or claims, to H. Chamberlin, 33, Queen-st., Great Yarmouth, liquidator.

JOHN THORNEWILL & SON, LTD.—Creditors are required, on or before Feb. 12, to send their names and addresses, and the particulars of their debts or claims, to J. Ernest Pritchard, 315, Colmore-row, Birmingham, liquidator.

AFRICAN ORE CONCENTRATION SYNDICATE, LTD.—Creditors are required, on or before Feb. 29, to send their names and addresses, and the particulars of their debts or claims, to John Stocker, 701, Salisbury-house, liquidator.

CANADIAN ORE CONCENTRATION, LTD.—Creditors are required, on or before Feb. 29, to send their names and addresses, and the particulars of their debts or claims, to John Stocker, 701, Salisbury-house, liquidator.

LYRIC THEATRE CO. (MANCHESTER), LTD.—Creditors are required, on or before Jan. 19, to send in their names and addresses, with particulars of their claims or debts, to William Bateman, 26, St. Peter's-gate, Stockport, liquidator.

JOINT STOCK COMPANIES.

LIMITED IN CHANCERY.

London Gazette.—TUESDAY, Jan. 13.

DUCHESS SPINNING CO., LTD.—Creditors are required, on or before Feb. 28, to send their names and addresses, and the particulars of their debts or claims, to John Roberts Lord, Duchess Spinning Co., Ltd., Duchess Mill, Shaw, liquidator.

FAKENHAM CROWN HOTEL CO., LTD.—Creditors are required, on or before Feb. 25, to send their names and addresses, and the particulars of their debts and claims, to Willby John Smith, Wells-rd., Fakenham, Norfolk, liquidator.

SHOTTON BROS., LTD.—Creditors are required, on or before Feb. 24, to send their names and addresses, and the particulars of their debts or claims, to Dovlah Tandeld, 109, Colmore-row, Birmingham, liquidator.

NEW BRITISH ENERGISED TYRE SYNDICATE, LTD.—Creditors are required, on or before Feb. 23, to send their names and addresses, and the particulars of their debts or claims, to Percy Henry Ward, 42, Wigmore-st., liquidator.

LIVERPOOL AND HAMBURG STEAMSHIP CO., LTD.—Creditors are required, on or before Jan. 22, to send their names and addresses, and the particulars of their debts or claims, to Alastair Currie and John MacMartin Currie, 158 Fenchurch-st., liquidators.

NATIONAL HORSEFLESH EXPORT ASSOCIATION, LTD.—Creditors are required, on or before Jan. 26, to send their names and addresses, and the particulars of their debts or claims, to Percy Nicholson, 83, Upper Thames-st., liquidator.

THOMAS TAYLOR (SHAW), LTD.—Creditors are required, on or before Feb. 24, to send their names and addresses, and the particulars of their debts or claims, to Herold Hague, 3, Waterloo-st., Oldham, liquidator.

LAKE FINANCE SYNDICATE, LTD.—Creditors are required, on or before Feb. 12, to send their names and addresses, and the particulars of their debts or claims, to Thomas Joshua Fellowes Brown, 29, Great St. Helens, liquidator.

ERICSSON SHIPPING CO., LTD.—Creditors are required, on or before Jan. 22, to send their names and addresses, and the particulars of their debts or claims, to Percy Farbridge Ward, 27, Mosley-st., Newcastle-upon-Tyne, liquidator.

VICTORIA PICTURE THEATRES (1911), LTD.—Creditors are required, on or before Jan. 31, to send their names and addresses, and the particulars of their debts or claims, to Richard Clark, 436, Corn Exchange-bldgs., Manchester, liquidator.

IRISMERE STEAM SHIPPING CO., LTD.—Creditors are required, on or before Feb. 13, to send their names and addresses, and the particulars of their debts or claims, to Alfred Octavius Hedley, 43, West Sunniside, Sunderland, liquidator.

COLONNADE THEATRES, LTD.—Creditors are required, on or before Feb. 20, to send in their names and addresses, with particulars of their debts or claims, to J. Sedgwick, 36, St. Mary's-gate, Derby, liquidator.

UNLIMITED IN CHANCERY.

BLACKWOOD AND FLEETWOOD TRAMROAD CO.—Creditors are required, on or before Jan. 31, to send their names and addresses, and the particulars of their debts or claims, to John Cameron, 75, Red Bank-rd., Bispham-with-Norbreck, near Blackpool.

Resolutions for Winding-up Voluntarily.

London Gazette.—FRIDAY, Jan. 9.

Kent-Lacey Studios, Ltd.
Lyric Theatre Co. (Manchester), Ltd.
United Rhodesia Gold Fields, Ltd.
Shaft Freezing Co., Ltd.
Estate Co., Ltd.
Probst Hanbury & Co., Ltd.
Canadian Ore Concentration, Ltd.
African Ore Concentration Syndicate, Ltd.
Mills Equipment Co., Ltd.
T. Chesters & Son, Ltd.
Borhat Tea Co., Ltd.
Commercial Bank of London, Ltd.
Perim Steamship Co., Ltd.
New Park Motor Cab Co., Ltd.
Curran Metals & Munitions Co., Ltd.
Holme Electric Co., Ltd.
New Leh Chin Mine, Ltd.
J. W. Potter & Co., Ltd.
Padiham Amusements, Ltd.
United Picture Co. (St. Helens), Ltd.
Oxford Picturedrome (St. Helens) 1917 Co., Ltd.
Oldham Cotton Spinning Co., Ltd.
Davy & Fletcher, Ltd.
Roath Hall Co., Ltd.
Hull Lawn Tennis and Croquet Club, Ltd.
Copster Mill, Ltd.
Oldham Twist Co., Ltd.
Malta Mill Co., Ltd.
Abbott's Emery Mines, Ltd.
Bartons & Cole, Ltd.
Oxley Park Golf Club, Ltd.
Woodhouse Picture Palace, Ltd.
Margarine Trade Syndicate, Ltd.
Port of Manchester Marine Insurance Co., Ltd.

London Gazette.—TUESDAY, Jan. 13.

Pipe Motors (England), Ltd.
Yare Steam Shipping Co., Ltd.
Southampton Skating Rink, Ltd.
Aplin & Son, Ltd.
Knowle Picture House, Ltd.
P. Williams & Sons (Furnaces), Ltd.
Bangor Women's Hostel Co., Ltd.
E. Wallis Syndicate, Ltd.
Blaso Manufacturing Co. (1915), Ltd.
Maison Flora (Eastbourne), Ltd.
Duchess Spinning Co., Ltd.
Leander Steamship Co., Ltd.
Irismere Steam Shipping Co., Ltd.
B. Dyson & Sons, Ltd.
Victoria Picture Theatres (1911), Ltd.
Melling Steam Trawling Co., Ltd.
Shotton Bros., Ltd.
Thomas Taylor (Shaw), Ltd.
New British Energised Tyre Syndicate, Ltd.
J. R. Hughes, Ltd.
Graphite Plumbago Crucible Co., Ltd.
Pembrokeshire Estates Co., Ltd.
Goldthorpe & Co., Ltd.
Bolton Baths and Assembly Rooms Co., Ltd.
T. & M. Plowman, Ltd.
Robert Heath & Sons, Ltd.
Ericsson Shipping Co., Ltd.
Nottingham Corn Exchange Co., Ltd.
C. H. Powell, Ltd.
Swansea Fuel Co., Ltd.
East Anglia Steam Fishing Co., Ltd.
West End Mills Co., Ltd.
Hessle Road Picture Palace, Ltd.
Maltina Bakeries, Ltd.

Creditors' Notices.

Under Estates in Chancery.

LAST DAY OF CLAIM.

London Gazette.—TUESDAY, Jan. 13.

DICKINSON, CHARLES JOHN, "Kenmore," Whitstaple road, Canterbury. Feb. 20. Sargant, J. Northwood Rawlins, 3, Gray's Inn-square, London.

Under 22 & 23 Vict. cap. 35.

LAST DAY OF CLAIM.

London Gazette.—FRIDAY, Jan. 9.

ALDERSON, JAMES, Southport. Feb. 10. Parkinson, Slack & Needham, Manchester.
BALMFORTH, SARA:, Farnley, Leeds. Feb. 28. Lupton & Fawcett, Leeds.
BALLARD, EMILY HARRIETT, Clarence-ter., Regent's Park. Feb. 7. Peake, Bird, Collins & Co., 6, Bedford-row.
BIRCH, FRANCIS, Lucerne, Switzerland. Feb. 23. Waterhouse & Co., 1, New-st., Lincoln's Inn.
BLISS, Sir HENRY WILLIAM, K.C.I.E., Abingdon, Berks. Feb. 10. Rundle & Holbrow, St. Margaret's House, 9, Ironmonger-lane, Cheapside.
BOUMPHREY, MARGARET ANN, Liverpool. Feb. 28. J. F. Harrison & Burton, Liverpool.
BRIDGE, JULIA, Upper Norwood. Feb. 29. Chandler, Somers & Boulton, 8, New-ct., Lincoln's Inn.
BRYDE, AUSTYN HORTON, Westbourne-gdns. Feb. 17. Calvert & Son, Leeds.
BROWNE, GEORGE BUCKSTON, Doncaster. March 5. Bischoff, Coxe & Co., 4, Great Winchester-st.
BURBURY, Lieut.-Col. FRANCIS WILLIAM, Barnsley. Feb. 20. Leighton & Savory, 61, Carey-st., Lincoln's Inn.
CURRAN, JOHN, Sneinton Dale, Nottingham. Feb. 13. Hunt & Dickins, Nottingham.
DE BRUYN, VICTOR GUILLAUME, Finsbury Park. Feb. 13. H. H. Wells & Sons, 17, Paternoster-row.
DORMER, HENRY, Thornborough, Bucks. Feb. 28. Pettit, Walton & Co., Leighton Buzzard.
EDWARDS, ETHELDRAD MARY ANNE, Kensington. Feb. 2. James, James & Hatch, Wrexham.
FLATAU, Capt. THEODORE, Victoria-sq. Feb. 16. Ralph C. Leach & Co., 10, St. Helen's-pl.
GARRETT, THOMAS JAMES, Blackwell, near Tredington, Worcester. Jan. 31. J. H. Phillips, Stratford-on-Avon.
GARTSIDE, MARY, Mossley, Lancs. Jan. 31. F. H. & W. Worsley, Stalybridge.
GREY, SARAH ELIZABETH, Alnwick. Feb. 5. Dickson, Archer & Thorp, Alnwick.
HARTLEY, ELLEN, Stoke Newington. Feb. 16. Stones, Morris & Stone, 41, Moorgate-st.
HAY, JAMES, Isle of Ely, Cambs, Farmer. Feb. 7. H. B. Hartley, Whittlesey.
HEWLETT, Surg.-Com. GEORGE, Eardisley, Hereford. Feb. 14. Hobbs & Brutton, Portsmouth.
HODGE, HARRY, Rayleigh, Essex. Feb. 9. Gibson & Weldon, 27, Chancery-lane.
HOLLAND, TOM WILKINSON, Chency, Northampton. Feb. 3. Pellatt & Pellatt, Banbury.
HUNTER, GEORGE SHERWOOD, and CONSTANCE MARY HUNTER, Newlyn. Feb. 1. T. H. & J. B. Cornish, Penzance.
HUGHES, FREDERIC, Trimpley, near Bewdley, Worcester. Feb. 28. G. A. Weston, Kidderminster.
KETSER, HERMANUS ARON, Amsterdam. Feb. 7. Herbert Smith, Goss, King and Gregory, 62, London-wall.
KIRKLAND, ELIZABETH, Kexby, Lincoln. Feb. 7. Robbs & Bell, Gainsborough.
LOVELESS, GEORGIANA, Clapham. Feb. 7. London & Carpenter, 31, Budge-row, Cannon-st.
LORKIN, GEORGE, West Hampstead. Feb. 1. Hilder, Thompson & Dunn, 36, Jermyn-st., St. James's.
LONSDEN, ANNIE, Sheffield. Feb. 28. Alderson, Son & Dust, Sheffield.
LUND, EDWARD JAMES, Newton Heath, Manchester, House Furnisher. Feb. 9. Cobbett, Wheeler & Cobbett, Manchester.

MARCUS, ALFRED, Golders Green. Feb. 14. Arthur S. Joseph, 61, Fore-st., Moorgate-st.
MILBURN, JOSEPH, Consett, Durham. Feb. 6. Maughan & Hall, Newcastle-upon-Tyne.
MYERS, GEORGE, Whicham, Cumberland. Feb. 7. Thos. Butler & Son, Broughton-in-Furness.
MYERS, ELIZABETH ANN, Whicham, Cumberland. Feb. 7. Thos. Butler & Son, Broughton-in-Furness.
NASH, Rev. NIGEL FOWLER, Cheltenham. Feb. 28. Church, Adams, Prior & Balmer, 11, Bedford-row.
PARSLOW, JAMES THOMAS, Kingston-on-Thames. Jan. 31. George C. Carter & Co., Kingston-on-Thames.
RACKHAM, ROSE, Stourwood, Bournemouth. Feb. 20. Rye & Eyre, 13, Golden-sq.
RALPH, WILLIAM GEORGE, Chiswick. Feb. 16. Kimber, Bull, Howland, Clappe & Co., 6, Old Jewry.
ROBERTSON, SARAH JANE, Reigate. Feb. 16. Grece & Patten, Redhill.
SAMSON, HARRIET, Birkenhead. Feb. 10. Laces & Co., Liverpool.
SELBY, MARY ANN WOOD, Brockley. Feb. 8. Layton & Webber, 21, St. Helen's-pl., Bishopsgate.
STEPHENS, WILLIAM RICHARD, Hove. Feb. 14. Churchill, Smallman & Co., 1, Broad Street-pl.
STUBBS, LUCAS PETER, New Brighton, Chester. Feb. 17. W. H. Draper, Liverpool.
STAINTHORPE, THOMAS, West Hartlepool, Pattern Maker. Feb. 14. H. W. Bell, West Hartlepool.
SYLVESTER, SAMUEL, Dore, Derby. Feb. 28. Alderson, Son & Dust, Sheffield.
TAYLOR, JOHN, Manchester, Schoolmaster. Feb. 7. Robert Innes, Manchester.
TATE, ROBERT, Hartlepool, Butcher. Feb. 14. H. W. Bell, West Hartlepool.
TOULMIN, EMMA LOUISA, St. Albans. Feb. 7. Geo. Robt. Hubbard, 40, Chancery-lane.
VASPER, CHARLES, Richmond, Surrey. Feb. 23. Dixon, Ward & Dixon, 1, Lancaster-pl., Strand.
WAY, FANNY, Bassett, Southampton. March 14. Bailey, White & Nash, Winchester.
WATTS, WILLIAM, Wilmslow, Engineer. March 1. Jno. Clayton & Son, Ashton-under-Lyne.
WEBB, PHILIP JAMES, Ross, Hereford. Feb. 20. Rutland & Crauford, 69, Chancery-lane.
WELFORD, JOSEPH, Brotton, Yorks. Feb. 1. Buchannan, Richardson & Barugh, Guisborough.
WILKINSON, JOHN JAMES, Newcastle-upon-Tyne, Merchant. Feb. 23. Robert Brown & Son, Newcastle-upon-Tyne.
WILKINSON, WILLIAM, Liverpool, Coach Builder. Feb. 9. Evans, Lockett & Co., Liverpool.
WICKHAM, GEORGE LAMPLUGH, Hove. Feb. 17. Royds, Rawstorne & Co., 46, Bedford-square.

London Gazette.—TUESDAY, Jan. 13.

AGELASTO, JOHN MICHAEL, Holland Park. Feb. 16. Coward & Hawksley, Sons & Chance, 30, Mincing-lane.
ALLIN, SARAH, Teignmouth. Feb. 12. Tozer & Dell, Teignmouth.
ANDERSON, MARY ELLEN, Southampton. Feb. 12. John O. Cash, Winsanton, Somerset.
BATTIE, PERCY HARRY, Derby. Feb. 7. Simpson, Bowring & Smith, Derby.
BATCHELOR, WILLIAM PIERCE, Fulham-rd. Feb. 8. Parfitt, Cresswell & Williams, Bank-chmbrs., 567-9, Fulham-rd.
BEVAN, FRANCIS AUGUSTUS, Lombard-st., Banker. Feb. 14. Monier, Williams, Robinson & Milrov, 6 and 7, Great Tower-st.
BISHOP, HENRY, Plymouth. Jan. 31. Bond & Pearce, Plymouth.
BRAILSFORD, JAMES, Eccleasll, Sheffield. Feb. 2. C. A. Elliott, Sheffield.
CREWDSON, JOSEPH, Hooton, Chester, Merchant. Feb. 14. Alex. Wilson & Cowie, Liverpool.
DAY, FREDERIC WILLIAM, Homebush, near Newmarket, M.R.C.V.S. March 1. Button & Aylmer, Newmarket.
DE GREEFF, ISABELLE MARIE CORNELIE GHISLAINE DAVID, Neuilly-sur-Seine, France. Feb. 14. R. H. S. Behrend & Co., 17, Surrey-st., Strand.
DE CHABRIGNAC, MARIE LOUIS JOSEPH ALFRED, COMTE DE GEOFFRE, Neuilly-sur-Seine, France. Feb. 14. R. H. S. Behrend & Co., 17, Surrey-st., Strand.
ELLIS, THOMAS, Owlerton, Sheffield. Feb. 15. Barshawe & Co., Sheffield.
GOODS, WILLIAM GEORGE, Birmingham. Feb. 14. Tunbridge & Co., Birmingham.
GREGORY, CHARLES JOHN, Shotteswell, Warwick, Farmer. Feb. 8. Aplin, Hunt & Co., Banbury, Oxon.
GULL, JAMES HENRY, Barnaby Moor, near Guisbrough. Feb. 28. Belk & Smith, Middlesbrough.
HAMMER, MARGARET ELIZA, Crowborough. March 9. Langham, Son and Douglas, Hastings.
HAMILTON, CATHERINE ANN ROWAN, Shanganagh, Dublin. Feb. 24. Hardisty, Rhodes & Hardisty, 17, Great Marlborough-st.
HODGSON, JUDITH ALVIS, Cambridge. Feb. 19. Sidney J. Miller, Cambridge.
JONES, FREDERIC SYDNEY CHALTON, Shanghai, China. Feb. 14. Ashurst, Morris, Crisp & Co., 17, Throgmorton-av.
LARWOOD, EDGAR GEORGE, and JULIA EMMA LARWOOD, Swaffham, Norfolk. Feb. 7. S. Matthews, Swaffham, Norfolk.
LANCASTER, HARRIETT JANE CHARLOTTE, Malvern. Feb. 28. Bannister & Fache, 13, John-st., Bedford-row.
LANGWORTHY, VINCENT UPTON, Horton, Ilminster, Somerset. Feb. 14. R. T. Walter, Ilminster.
MARSHALL, CHRISTOPHER HEMINGWAY, Elland, Yorks, Contractor. Feb. 10. Barstow & Midgley, Halifax.
MARWOOD, JANE ELIZABETH, Harome, near Helmsley, Yorks. Feb. 28. Belk & Smith, Middlesbrough.
MASTERS, WILLIAM, Dover. Feb. 28. Mowll & Mowll, Dover.
MEADOWS, ARTHUR EDEN, Cambridge, Coal Merchant. Feb. 12. Sidney J. Miller, Cambridge.
MOORE, THOMAS, Trimdon Grange, Durham, Colliery Engineman. Feb. 14. H. W. Bell, West Hartlepool.
OLIVIER, Rev. Canon DACRES, Salisbury. Feb. 12. Wilson & Sons, Salisbury.
PHILLIPS, FRED, Cairo, Egypt, Tailor. Feb. 15. Wordsworth, Russell & Shaw, 72, Gresham-house.
SENIOR, BENJAMIN, Hoylandswaine, Yorks, Farmer. Feb. 12. Dransfield & Hodgkinson, Penistone.
SHOWERS, EDWARD MELIAN, Melbourne, Australia. Feb. 10. Knapp, Fisher & Wartnaby, The Sanctuary, Westminster Abbey.
SHERLOCK, JOHN HINDLEY, and MARY ELIZABETH SHERLOCK, Latchford, Chester. Feb. 14. Robert Davies & Co., Warrington.
SMITH, MERCY, Gloucester. Feb. 19. J. T. Jones, Gloucester.
SMITH, SARAH PEARSON, Kingston-upon-Hull. Feb. 9. Thompson, Cook & Babington, Hull.
SMITH, JOHN COLIN, Kildare-gdns., Bayswater. Feb. 28. Hillearys, 5, Fenchurch-buildings.
SMITH, ELIZABETH, Heysham. Feb. 4. Fawcett & Unsworth, Morecambe, Lancs.
STANGOE, ROBERT, Glaisdale, Yorks, Farmer. Feb. 28. Seaton, Gray, White & Co., Whitby.
THOMAS, LEWIS WILLIAM, Chester-ter., Regent's Park. Feb. 9. Corbin, Greener & Cook, 2, Bedford-row.
VERE-TAYLOR, HILDA, Southsea. Feb. 9. G. W. Grice-Hutchinson, 30, Bedford-row.
WARD, MARGARET ANN, Liverpool. Jan. 31. Lonsdale & Grey, St. Anne's-on-the-Sea.
WINTER, ANNIE JANE, Lutterworth. Jan. 24. James Gray, Berwick-upon-Tweed.
WILSON, GUY DENIS, St. John's Wood. Feb. 10. Clayton, Sons & Fangus, 40, Lancaster-pl., Strand.
WING, CHARLES HOWARD, Leverington, Cambridge, Farmer. Feb. 6. Fraser & Woodgate, Wisbech.
WILLIAMS, ROSA, Great Sutton, near Chester. Jan. 20. Nield & Millican, Liverpool.
WINSFORD, EMMA AMY, Upper Tooting. Feb. 12. Shaen, Roscoe, Massey & Co., 8, Bedford-row.

Bankruptcy Notices.

London Gazette.—TUESDAY, Jan. 6.

ADJUDICATIONS.

BURTON, CLINCH, Longridge, Lancs, Farmer. Preston. Pet. Jan. 2. Ord. Jan. 2.
DUPPIN, ARTHUR, Potton, Beds., Produce Merchant. Bedford. Pet. Jan. 1. Ord. Jan. 1.
GIBSON, REGINALD PERCEVAL, Beaufort-mans., Journalist. High Court. Pet. Nov. 10. Ord. Jan. 1.
HAGGARD, LESTER, Tottenham, Civil Engineer. Edmonton. Pet. Sept. 20. Ord. Dec. 19.
LAMYMAN, ARTHUR, Dunston Fen, Lincoln, Farmer. Hornncastle. Pet. Dec. 30. Ord. Dec. 30.
NEILSON, J. L. M., Willesden. High Court. Pet. Oct. 7. Ord. Jan. 1.
STROCHOFF, LEO, Curzon-st. High Court. Pet. Nov. 4. Ord. Jan. 1.
TROWARD, ERIC RIDER, Hendon, Motor Agent. High Court. Pet. Nov. 4. Ord. Jan. 1.

Amended Notice substituted for that published in the London Gazette of Sept. 5.

MARSHALL, BRYAN ERNEST, Gloucester-ca., Regent's Park. High Court. Pet. June 25. Ord. Sept. 3.

London Gazette.—FRIDAY, Jan. 9.

RECEIVING ORDERS.

COVENTRY, G. ST. J., Haymarket. High Court. Pet. Dec. 2. Ord. Jan. 6.
WISSEY, SIDNEY CECIL, Bury St. Edmunds, Cycle Repairer. Bury St. Edmunds. Pet. Jan. 7. Ord. Jan. 7.
EATS, ALBERT EDWARD, Ilford, Essex, Company Director. Chelmsford. Pet. Dec. 12. Ord. Jan. 5.
KNIGHT, DAISY, Leicester. Leicester. Pet. Jan. 5. Ord. Jan. 5.
WOOD, WARWICK, Blackley, Raincoat Merchant. Manchester. Pet. Jan. 7. Ord. Jan. 7.
FLYNN, JOHN THOMAS, Hebburn, Durham, Grocer. Newcastle-upon-Tyne. Pet. Jan. 5. Ord. Jan. 5.
MACE, ALBERT ERNEST Chipping Norton, Solicitor. Oxford. Pet. Jan. 5. Ord. Jan. 5.
WALKER, JOSEPH ARTHUR PENRHYN, Preston, Raincoat Merchant. Preston and Chorley. Pet. Jan. 6. Ord. Jan. 6.
RICKARD, ALFRED JOHN, Dartford, Kent, Steam Wagon Driver, Rochester. Pet. Jan. 6. Ord. Jan. 6.
WARD, SAMUEL STANLEY, Sheffield Commercial Clerk. Sheffield. Pet. Jan. 5. Ord. Jan. 5.

Amended Notice substituted for that published in the London Gazette of Nov. 18, 1919.

DENT, EDITH, Colchester. Colchester. Pet. Oct. 31, 1919. Ord. Nov. 12, 1919.

FIRST MEETINGS.

COVENTRY, G. ST. J., Haymarket. Jan. 20 at 11. Bankruptcy-bldgs., Carey-st.
LAMYMAN, ARTHUR, Dunston Fen, Lincoln, Farmer. Jan. 20 at 12. Off. Rec., 10, Bank-st., Lincoln.
KNIGHT, DAISY, Leicester. Jan. 16 at 11. Off. Rec., 1 Berridge-st., Leicester.
FLYNN, JOHN THOMAS, Hebburn, Durham, Grocer. Jan. 21 at 11. Off. Rec., Pearl-bldgs., Newcastle-upon-Tyne.
RICKARD, ALFRED JOHN, Dartford, Kent, Steam Wagon Driver. Jan. 19 at 11.30. Off. Rec., 2001, High-st., Rochester.
GREENBERG, MARCUS ARTHUR, Lower Broughton, Salford, Waterproof Garment Manufacturer. Jan. 19 at 3. Off. Rec., Byrom-st., Manchester.
WARD, SAMUEL STANLEY, Sheffield, Commercial Clerk. Jan. 16 at 12. Off. Rec., Figtree-lane, Sheffield.

Amended Notice substituted for that published in the London Gazette of Jan. 2.

GIBARD, HENRY ERSKINE, Stockwell-rd. Jan. 19 at 11. Bankruptcy-bldgs., Carey-st.

ADJUDICATIONS.

BENTON, FRANK BOYFIELD, Mincing-lane, Solicitor. High Court. Pet. Oct. 8. Ord. Jan. 2.
LEWIS, DAVID HURST, Fulham, Antique Dealer. High Court. Pet. Oct. 15. Ord. Jan. 7.
WISSEY, SIDNEY CECIL, Bury St. Edmunds, Cycle Repairer. Bury St. Edmunds. Pet. Jan. 7. Ord. Jan. 7.
CHURCHMAN, REGINALD WHITE, Stanstead, Motor Car Dealer. Hertford. Pet. Dec. 19. Ord. Dec. 19.
KNIGHT, DAISY, Leicester. Leicester. Pet. Jan. 5. Ord. Jan. 5.
FLYNN, JOHN THOMAS, Hebburn, Durham, Grocer. Newcastle-upon-Tyne. Pet. Jan. 5. Ord. Jan. 5.
MACE, ALBERT ERNEST, Chipping Norton, Solicitor. Oxford. Pet. Jan. 5. Ord. Jan. 5.
WALKER, JOSEPH ARTHUR PENRHYN, Preston, Raincoat Merchant. Preston. Pet. Jan. 6. Ord. Jan. 6.
RICKARD, ALFRED JOHN, Dartford, Steam Wagon Driver, Rochester. Pet. Jan. 6. Ord. Jan. 6.
WARD, SAMUEL STANLEY, Sheffield Commercial Clerk. Sheffield. Pet. Jan. 5. Ord. Jan. 5.
TREW, ROBERT, Middx., Farmer. Windsor. Pet. Nov. 20. Ord. Jan. 7.

Amended Notice substituted for that published in the London Gazette of Jan. 6.

DUPPIN, ARTHUR ROBERTS, Potton, Beds, Produce Merchant. Bedford. Pet. Jan. 1. Ord. Jan. 1.